

# Partnership Returns, 2011

by Ron DeCarlo, Lauren Lee, and Nina Shumofsky

**T**he number of partnerships and partners in the United States continued to increase for Tax Year 2011. Partnerships filed more than 3 million tax returns for the year, representing more than 24 million partners. The real estate and leasing sector contained nearly half of all partnerships (48.6 percent) and just under a third of all partners (31.4 percent). Total assets and total receipts increased over the previous year while total net income (loss) declined in 2011 (Figure A).<sup>1</sup> The finance and insurance sector made up the largest portion of each of these three critical financial figures.

Every partnership that engages in trade or business or has income from sources in the United States must file an annual informational return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service. Between 2010 and 2011, the number of partnerships remained stable, growing 1.1 percent from 3,248,481 to 3,285,177 (Figure B). Since 2002, the number of partnerships has grown at an average annual rate of 4.4 percent. Partnerships classified as limited liability companies (LLCs) accounted for the majority of this growth.<sup>2</sup>

The number of partners has grown during 9 of the last 10 years, increasing 8.7 percent (from 22,428,047 to 24,389,807) between 2010 and 2011. Partnerships with less than three partners made up more than half (56.6 percent) of all partnerships (Figure C). These same sized partnerships accounted for more than a quarter (26.4 percent) of all partnerships with total assets of \$100 million or more. Despite the large portion of partnerships in this size category, partners associated with the less than 1 percent of all partnerships with 100 or more partners accounted for almost half (46.9 percent) of all partners in 2011.

Partnerships do not pay taxes on their income, but “pass through” any profits and losses to their partners,

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**Figure A**

## Partnership Returns: Percentage Changes in Selected Items, Tax Years 2002–2011

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
2002	5.1	0.7	5.2	2.6	-2.1
2003	5.9	-1.5	9.1	7.4	11.4
2004	7.2	10.3	20.0	16.2	27.7
2005	8.5	4.2	18.3	23.1	41.9
2006	6.6	3.2	24.8	12.5	22.1
2007	5.1	10.7	18.9	14.9	2.5
2008	1.6	4.2	-5.5	-0.3	-33.0
2009	0.7	9.5	-2.4	-18.1	-10.5
2010	2.5	6.1	5.4	14.3	44.9
2011	1.1	8.7	3.8	9.8	-2.2

who must include those profits and losses on their income tax returns. For 2011, partnerships passed through \$976.9 billion in total income (loss) minus total deductions available for allocation to their partners (Table 5). This amount represents a very slight increase from 2010 when partnerships passed through \$976.6 billion. The real estate and rental and leasing sector reported the largest change in passthrough dollars, increasing \$48 billion (from \$33.8 billion to \$81.8 billion) for 2011. The finance and insurance sector accounted for both the largest overall amount (\$591.3 billion) and percentage (60.5 percent) of all passthrough dollars reported for the year. In contrast with Tax Year 2010 when corporate partners received a larger share of this income, but more typical historically, individual partners received the largest portion of passthrough income for 2011.<sup>3</sup>

## Industry Trends

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. This sector reported approximately the same percentages of partnerships and partners for both years. Partnerships accounted for about half of these partnerships for 2011 (48.6 percent) and 2010 (47.9 percent). Partners made up about a third of all partners for 2011 (31.4 percent) and

<sup>1</sup> Tax Year 2010 data are referenced in this article. For further information on these data, see Shumofsky, Nina, et al., “Partnership Returns, 2010,” *Statistics of Income Bulletin*, Fall 2012, Volume 32, Number 2. Statistics of Income (SOI) has published partnership data annually since 1957. Prior to that, SOI published financial data for 1939, 1946, 1947, and 1953 only. SOI individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts for the number of partnerships since that year are available from the Statistics of Income Division, Internal Revenue Service.

<sup>2</sup> For more information on LLCs, see the Explanation of Selected Terms section of this article.

<sup>3</sup> For further discussion of passthrough income, see the Allocations to Partners section of this article.

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**Figure B**

## Partnerships and Partners by Selected Industries, Tax Years 2010–2011

Industrial sector	Number of partnerships		Percentage change	Number of partners		Percentage change
	2010	2011		2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All industries</b>	<b>3,248,481</b>	<b>3,285,177</b>	<b>1.1</b>	<b>22,428,047</b>	<b>24,389,807</b>	<b>8.7</b>
Agriculture, forestry, fishing and hunting	121,401	121,192	-0.2	401,045	393,200	-2.0
Mining	41,731	34,522	-17.3	1,352,731	1,367,314	1.1
Utilities	6,761	3,349	-50.5	169,072	113,472	-32.9
Construction	167,576	157,333	-6.1	446,521	404,683	-9.4
Manufacturing	60,192	64,418	7.0	516,074	682,535	32.3
Wholesale trade	59,803	73,201	22.4	425,981	538,253	26.4
Retail trade	160,359	161,596	0.8	434,660	647,523	49.0
Transportation and warehousing	51,242	40,351	-21.3	1,906,832	2,445,371	28.2
Information	47,143	44,068	-6.5	192,452	215,393	11.9
Finance and insurance	284,487	301,267	5.9	5,872,248	6,597,560	12.4
Securities, commodity contracts, and other financial investments and related activities	214,527	221,444	3.2	4,197,561	4,538,071	8.1
Securities and commodity contracts and exchanges	7,505	9,902	31.9	632,622	532,188	-15.9
Other financial investment activities	207,022	211,542	2.2	3,564,940	4,005,883	12.4
Funds, trusts and other financial vehicles	41,209	43,685	6.0	1,535,967	1,863,995	21.4
Other finance and insurance	28,751	36,137	25.7	138,720	195,494	40.9
Real estate and rental and leasing	1,557,435	1,595,757	2.5	7,381,816	7,654,683	3.7
Real estate	1,514,978	1,555,983	2.7	7,221,278	7,375,161	2.1
Lessors of residential buildings and dwellings and cooperative housing	452,419	507,373	12.1	2,435,108	2,657,254	9.1
Lessors of nonresidential buildings (except miniwarehouses)	592,120	606,678	2.5	2,599,932	2,542,735	-2.2
Lessors of Miniwarehouses and self-storage units	16,949	18,617	9.8	82,084	67,621	-17.6
Lessors of other real estate property	98,693	105,928	7.3	509,245	575,146	12.9
Other real estate activities	354,797	317,387	-10.5	1,594,909	1,532,404	-3.9
Rental and leasing services and lessors of nonfinancial intangible assets	42,457	39,773	-6.3	160,539	279,522	74.1
Professional, scientific, and technical services	227,966	225,785	-1.0	753,404	753,583	0.0
Management of companies (holding companies)	25,359	28,578	12.7	950,456	1,027,254	8.1
Administrative and support and waste management and remediation services	81,773	71,998	-12.0	190,540	173,707	-8.8
Educational services	12,953	12,968	0.1	30,930	33,200	7.3
Health care and social assistance	73,226	79,803	9.0	339,600	347,280	2.3
Arts, entertainment, and recreation	61,534	67,183	9.2	401,445	369,166	-8.0
Accommodation and food services	115,676	122,104	5.6	454,842	450,271	-1.0
Other services	87,103	77,346	-11.2	195,481	170,711	-12.7
Nature of business not allocable	* 4,762	* 2,360	* -50.4	* 11,915	* 4,646	* -61.0

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

2010 (32.9 percent) (Figure B). While partnerships in this sector made up the majority of all partnerships, they reported total receipts of only 6.5 percent and total assets of 22.5 percent for 2011 and similar percentages for 2010 (Figures D, E).

The finance and insurance sector represented a larger percentage of several key money amounts compared to all other sectors for 2011. Partnerships in this sector reported the largest share of total receipts (19.7 percent), total net income (loss) (47.3 percent), and total assets (55.1 percent). However, this sector accounted for a smaller

portion of total partnerships (9.2 percent) and partners (27.1 percent).

The other financial investment activities industry remained the dominant industry in the finance and insurance sector for the year. It represented the largest share of the sector's partnerships (70.2 percent), partners (60.7 percent), total assets (77.9 percent), total net income (loss) (82.6 percent), and total receipts (75.2 percent) for 2011. Furthermore, this industry has accounted for 60 percent or more of these categories for the last 5 years (Figures B, D).

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**Figure C**

## Number of Partnerships and Partners by Number of Partners per Partnership, Tax Year 2011

Number of partners per partnership	Total number of partnerships	Partnerships with \$100,000,000 or more in assets	
		Number of partnerships	Percentage of total
	(1)	(2)	(3)
Number of partnerships, total	3,285,177	20,678	0.6
<b>Number of partners per partnership:</b>			
Less than 3	1,858,751	5,469	0.3
3 less than 10	1,223,496	6,708	0.5
10 less than 20	127,177	1,914	1.5
20 less than 30	36,046	1,022	2.8
30 less than 40	13,011	812	6.2
40 less than 50	8,375	589	7.0
50 less than 60	2,940	484	16.5
60 less than 70	3,093	412	13.3
70 less than 80	2,352	409	17.4
80 less than 90	1,322	312	23.6
90 less than 100	990	295	29.8
100 or greater	7,623	2,253	29.6
1,000 or greater [1]	524	220	42.0

Number of partners per partnership	Total number of partners	Partnerships with \$100,000,000 or more in assets	
		Number of partners	Percentage of total
	(4)	(5)	(6)
Number of partners, total	24,389,807	9,790,954	40.1
<b>Number of partners per partnership:</b>			
Less than 3	3,715,062	10,914	0.3
3 less than 10	5,076,521	30,651	0.6
10 less than 20	1,763,496	26,261	1.5
20 less than 30	851,323	24,819	2.9
30 less than 40	443,511	27,812	6.3
40 less than 50	370,882	26,254	7.1
50 less than 60	160,669	26,405	16.4
60 less than 70	197,252	26,637	13.5
70 less than 80	176,365	30,206	17.1
80 less than 90	111,791	26,442	23.7
90 less than 100	93,101	27,824	29.9
100 or greater	11,429,832	9,506,730	83.2
1,000 or greater [1]	9,950,288	9,019,984	90.7

[1] These statistics are also included on the line entitled "100 or greater."

## Total Assets

Total assets for all partnerships increased for the second year in a row. For 2011, some 16 (out of 20) sectors reported an increase, compared to 14 sectors for the previous year. For partnerships reporting balance sheet information, total assets rose 3.8 percent between 2010 and 2011, from \$19.8 trillion to \$20.6 trillion (Figure D). The finance and insurance sector accounted for the largest portion of this growth with

an increase of \$10,982.7 billion (from \$366.6 billion to \$11,349.3 billion), followed by the mining sector with an increase of \$57.7 billion (to \$430.5 billion) and information sector with an increase of \$53.8 billion (to \$715.9 billion).

## Total Net Income (Loss)

Total net income (loss) decreased 2.2 percent (from \$593.7 billion to \$580.9 billion) between 2010 and 2011 (Figure

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**Figure D**

## Partnership Returns: Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industries, Tax Years 2010–2011

[Money amounts are in thousands of dollars]

Industrial group	Total assets		Percentage change	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2010	2011		2010	2011		2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>19,820,206,570</b>	<b>20,574,459,139</b>	<b>3.8</b>	<b>5,501,658,948</b>	<b>6,039,572,210</b>	<b>9.8</b>	<b>593,727,733</b>	<b>580,896,723</b>	<b>-2.2</b>
Agriculture, forestry, fishing and hunting	166,580,186	191,859,785	15.2	42,435,957	47,914,260	12.9	1,501,492	3,143,471	109.4
Mining	372,852,545	430,511,310	15.5	166,698,851	205,460,621	23.3	44,603,376	59,098,992	32.5
Utilities	256,866,749	281,207,979	9.5	182,846,232	196,955,464	7.7	-660,612	-7,395,420	-1,019.5
Construction	218,340,126	194,356,284	-11.0	200,313,351	202,112,799	0.9	-793,468	222,592	[P]
Manufacturing	665,350,102	712,111,217	7.0	916,345,948	1,069,795,724	16.7	61,907,347	51,019,611	-17.6
Wholesale trade	202,242,878	218,187,546	7.9	592,870,760	703,572,157	18.7	14,604,182	15,573,793	6.6
Retail trade	133,675,245	161,364,701	20.7	391,988,510	444,426,624	13.4	5,465,151	6,320,122	15.6
Transportation and warehousing	309,678,154	342,274,699	10.5	155,750,543	175,369,493	12.6	3,410,047	1,648,871	-51.6
Information	662,099,639	715,915,213	8.1	290,152,753	322,617,171	11.2	31,949,867	21,948,783	-31.3
Finance and insurance	10,982,761,851	11,349,325,448	3.3	1,153,954,960	1,188,223,042	3.0	287,026,946	274,791,758	-4.3
Securities, commodity contracts, and other financial investments and related activities	9,350,591,191	9,758,720,773	4.4	960,651,165	1,014,602,778	5.6	247,301,087	228,041,416	-7.8
Securities and commodity contracts and exchanges	803,387,838	914,544,517	13.8	76,701,483	120,582,571	57.2	6,049,526	1,139,116	-81.2
Other financial investment activities	8,547,203,352	8,844,176,256	3.5	883,949,682	894,020,207	1.1	241,251,561	226,902,300	-5.9
Funds, trusts and other financial vehicles	1,182,819,451	1,371,661,458	16.0	95,201,236	114,956,430	20.8	32,226,687	36,564,316	13.5
Other finance and insurance	449,351,209	218,943,217	-51.3	98,102,558	58,663,834	-40.2	7,499,172	10,186,027	35.8
Real estate and rental and leasing	4,585,863,116	4,621,913,003	0.8	351,837,777	394,969,872	12.3	7,629,858	18,513,922	142.7
Real estate	4,464,292,270	4,495,875,900	0.7	315,194,789	354,813,888	12.6	671,305	15,052,336	2,142.2
Lessors of residential buildings and dwellings and cooperative housing	1,104,834,765	1,136,582,704	2.9	48,036,409	67,537,875	40.6	-15,286,291	-12,108,967	20.8
Lessors of nonresidential buildings (except miniwarehouses)	2,120,144,048	2,151,049,754	1.5	107,484,233	125,605,792	16.9	35,418,279	37,434,279	5.7
Lessors of miniwarehouses and self-storage units	45,017,093	46,197,378	2.6	3,074,910	3,359,050	9.2	810,220	1,395,073	72.2
Lessors of other real estate property	171,154,502	171,911,770	0.4	12,609,976	13,030,423	3.3	738,289	2,675,741	262.4
Other real estate activities	1,023,141,861	990,134,294	-3.2	143,989,260	145,280,747	0.9	-21,009,192	-14,343,790	31.7
Rental and leasing services and lessors of nonfinancial intangible assets	121,570,847	126,037,103	3.7	36,642,989	40,155,984	9.6	6,958,553	3,461,587	-50.3
Professional, scientific, and technical services	186,053,486	206,629,591	11.1	394,386,676	412,200,603	4.5	82,812,411	84,996,511	2.6
Management of companies (holding companies)	534,176,640	585,694,194	9.6	96,356,819	81,198,452	-15.7	26,693,959	19,445,392	-27.2
Administrative and support and waste management and remediation services	65,113,208	68,844,860	5.7	85,386,657	93,930,544	10.0	4,319,378	4,428,574	2.5
Educational services	3,287,151	3,555,615	8.2	3,993,946	5,187,872	29.9	199,789	508,019	154.3
Health care and social assistance	132,602,510	141,810,922	6.9	223,372,445	232,222,855	4.0	29,465,159	30,410,520	3.2
Arts, entertainment, and recreation	95,092,518	106,866,539	12.4	60,488,136	63,886,363	5.6	-1,813,666	-1,157,186	36.2
Accommodation and food services	225,723,194	220,904,342	-2.1	164,583,789	168,921,830	2.6	-5,016,474	-3,458,366	31.1
Other services	21,836,578	21,118,821	-3.3	27,682,703	30,524,406	10.3	328,862	833,921	153.6
Nature of business not allocable	* 10,693	* 7,069	* -33.9	* 212,135	* 82,057	* -61.3	* 94,128	* 2,842	* -97.0

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[P] Percent change is not provided if the current year data contains a positive value (income) compared to a prior year negative value (loss).

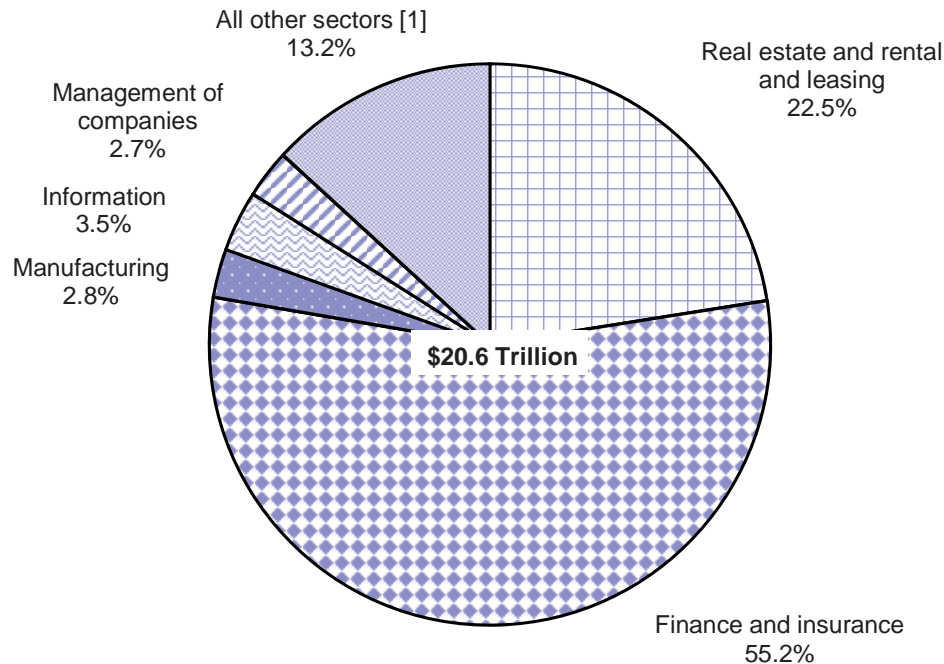
NOTE: Detail may not add to totals because of rounding.

F). Partnerships reported the largest decline in other net rental income (loss) (down 12.9 percent), followed by dividend income (down 8.1 percent) and interest income

(down 6.7 percent). In comparison, profits (or gains) increased for net rental real estate income (loss) (up 107.4 percent) and royalties (up 24.8 percent). While ordinary

**Figure E**

## All Partnership Returns: Percentage Distribution of Total Assets, by Industrial Sector, Tax Year 2011



"All other sectors" includes the following industrial sectors that each had less than 2.5 percent of the total assets for all partnership returns: Agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable.

SOURCE: Statistics of Income. Percentages may not add to 100 percent because of rounding.

business income rose 0.5 percent for the year, this was a smaller gain than the 84.7-percent increase reported for 2010.

For Tax Year 2011, seven sectors reported a decline in profits, up from two sectors for the previous year. The finance and insurance sector reported the largest overall decrease in profits—a \$12.2 billion loss—compared to reporting the largest gain (up \$79.6 billion) in 2010. The securities, commodity contracts, and other financial investments and related activities industry (down \$19.3 billion) reported the largest portion of this decrease. Conversely, the mining sector accounted for the largest increase in profits (up \$14.5 billion) for the year, followed by the real estate and rental and leasing sector (up \$10.9 billion).

## Total Receipts

Partnerships reported a 9.8-percent increase in total receipts (from \$5.5 trillion to \$6.0 trillion) between 2010 and 2011 (Figure D). Business receipts, which represented 73.6 percent of total receipts, showed a corresponding increase of \$508.1 billion to \$4.5 trillion for the year (Table 7). (See the Explanation of Selected Terms section for the definitions of total receipts and business receipts.) The manufacturing sector reported the largest dollar gain in total receipts, rising \$153.5 billion (from \$916.3 billion to \$1,069.8 billion). The next largest increase occurred in the wholesale trade sector, which grew from \$592.9 billion to \$703.6 billion. In 2011, some 18 (out of 20) sectors reported an increase in total receipts, which remains consistent with 2010.

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**Figure F**

## Partnership Returns: Total Net Income (Loss), Tax Years 2010–2011

[Money amounts are in thousands of dollars]

Item	2010	2011	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>Total net income (loss) [1]</b>	<b>593,727,733</b>	<b>580,896,723</b>	<b>-12,831,010</b>	<b>-2.2</b>
Ordinary business income (loss)	254,553,535	255,751,530	1,197,995	0.5
Interest income	182,578,876	170,372,178	-12,206,698	-6.7
Dividend income	130,843,672	120,294,486	-10,549,186	-8.1
Royalties	19,329,352	24,121,426	4,792,074	24.8
Net rental real estate income (loss)	3,960,412	8,212,790	4,252,378	107.4
Other net rental income (loss)	2,461,886	2,144,314	-317,572	-12.9

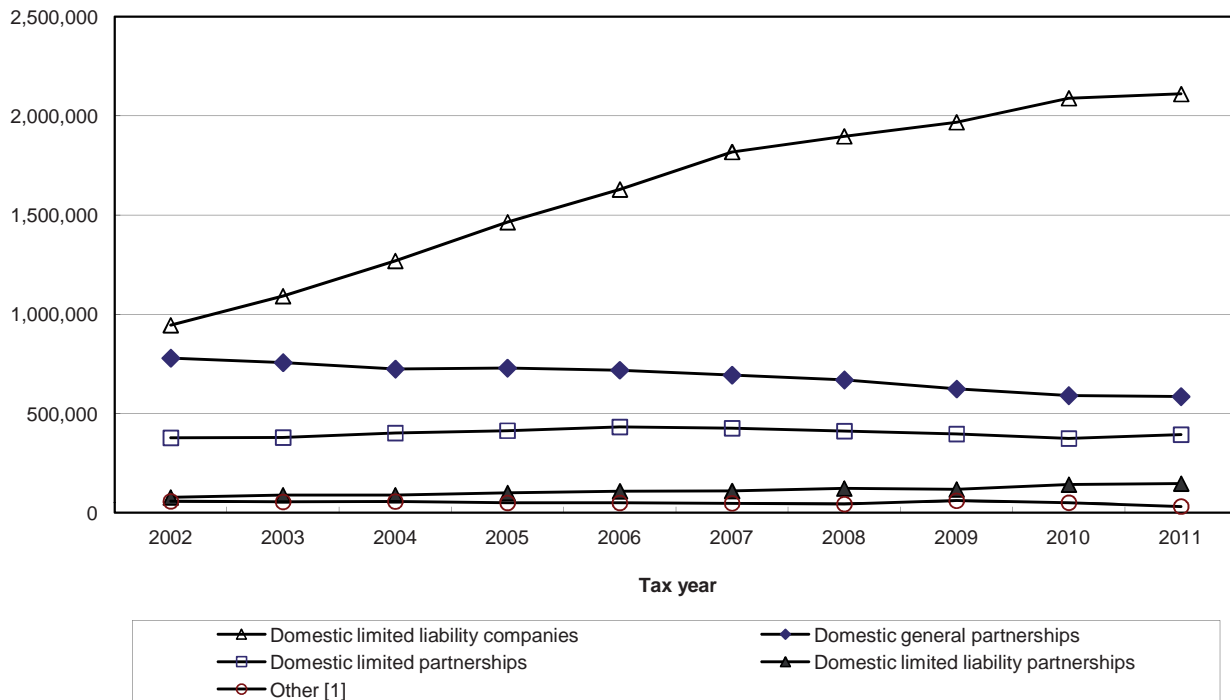
[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

NOTE: Detail may not add to totals because of rounding.

**Figure G**

## Number of Partnerships by Type of Entity, Tax Years 2002–2011

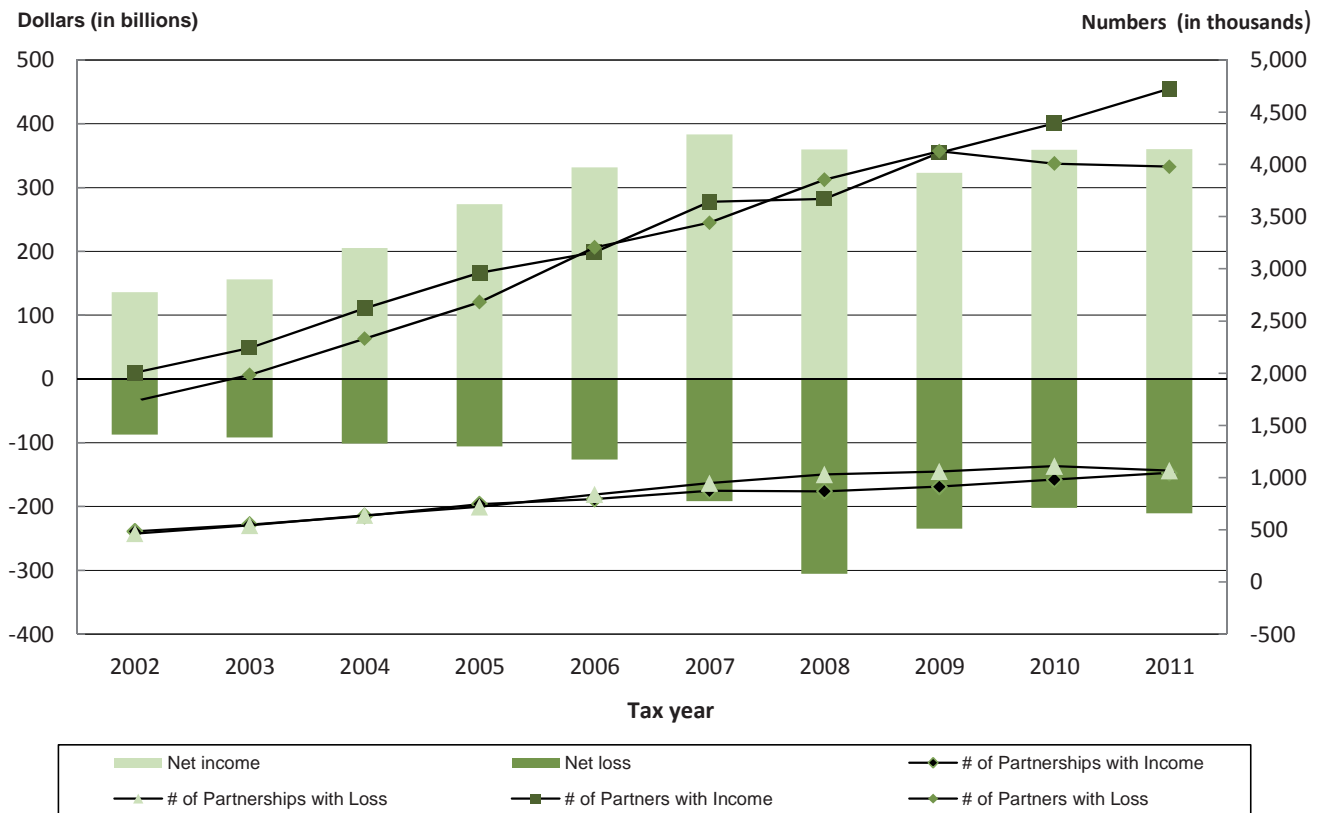
Number of partnerships



[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

**Figure H**

## Limited Liability Companies: Number of Partnerships, Partners, and Amount of Net Income (Loss), by Profit and Loss, Tax Years 2002–2011



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b and 9c.

## Partnerships by Entity Type

Partnerships classify their business structures as one of six entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or “other” partnership. (See the Explanation of Selected Terms section for definitions of the entity types.)

Limited liability companies (LLCs) made up the majority (64.3 percent) of all partnerships, surpassing all other entity types for the 10th consecutive year and increasing almost 125 percent during this period (Figure G). The number of LLCs remained at 2.1 million after increasing 1 percent between 2010 and 2011. Partners associated with LLCs increased 3.6 percent (from 8.4 million to 8.7 million), while LLC profits declined 5.0 percent (from \$157.5 billion to \$149.6 billion). Despite the decline

in profits, LLCs still represented 25.8 percent of the overall profits for all partnerships for 2011. Looking at gains and losses separately, the losses for LLCs (\$210.7 billion) continued to be almost double the combined losses for general and limited partnerships (\$117.1 billion) and reduced the net profit amount for partnerships overall (Figure H).

LLCs remained the most prevalent type of partnership, yet limited partnerships represented only 12 percent of all partnerships, reported the most profits (32.4 percent), and the largest share of partners (41.3 percent). Over the last 10 years, the number of limited partnerships increased only 4.5 percent, while the number of partners associated with those partnerships rose 45.4 percent (Figure I). Although the total net income (loss) for limited partnerships decreased \$6.2 billion (from \$194.6 to \$188.4 billion) between 2010 and 2011, it has increased more than 100 percent since 2002.

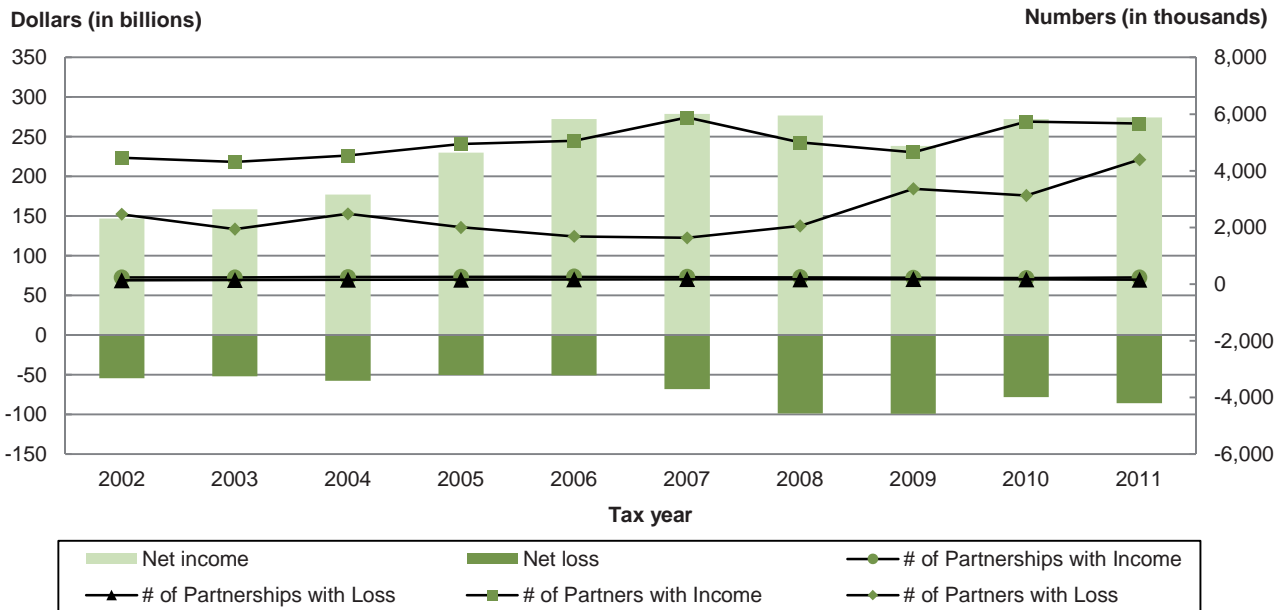


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**Figure I**

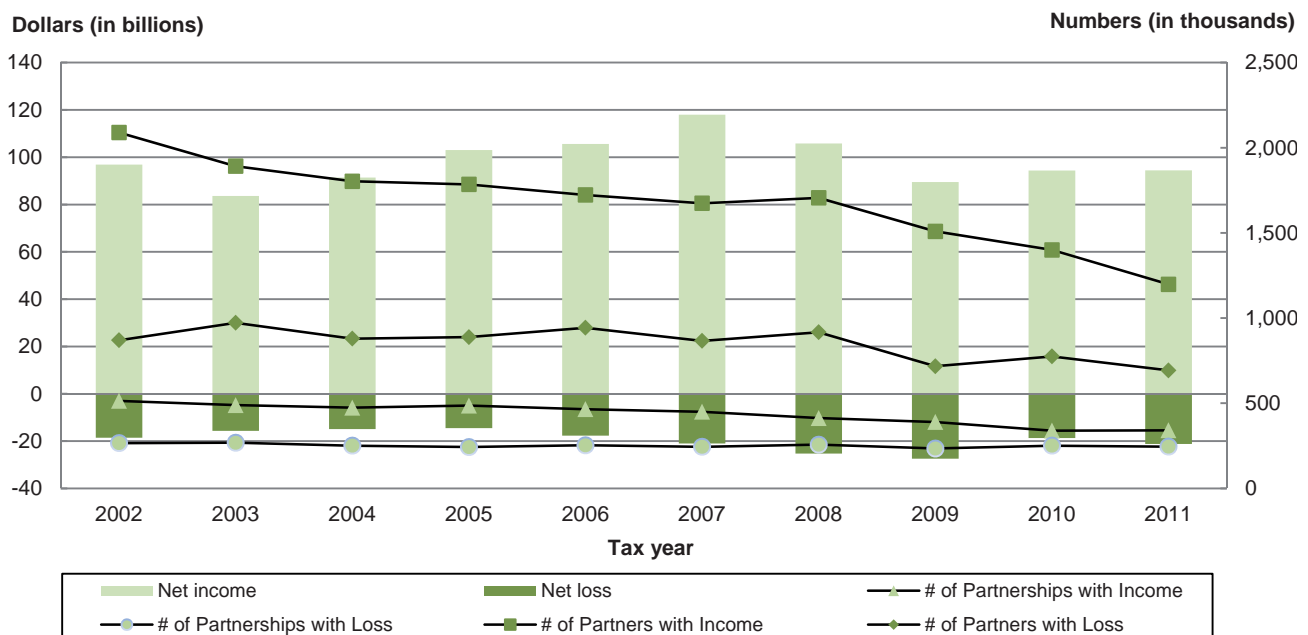
## Domestic Limited Partnerships: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2002-2011



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b, and 9c.

**Figure J**

## Domestic General Partnerships: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2002-2011



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b, and 9c.



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Prior to 2002, domestic general partnerships were consistently the most common type of partnership and have ranked second since that time. With the exception of a slight increase for 2005, the number of domestic general partnerships has declined 24.9 percent over the past 10 years (Figure J). This type of partnership accounted for 17.8 percent (0.6 million) of all partnerships for the year, following a decrease of less than 1 percent between 2010 and 2011.

### Allocations to Partners

Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. For 2011, all partnerships reported a total of \$1,267.9 billion in total income (loss) available for allocation, before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expenses), all partnerships reported a total of \$291 billion. The difference between total income (loss) and total deductions resulted in \$976.9 billion of total income (loss) minus total deductions available for allocation to partners, a slight increase of \$0.3 billion over 2010. Of the \$976.9 billion, some \$961.3 billion was identified by type of partner. The difference between total income (loss) minus total deductions available for allocation and

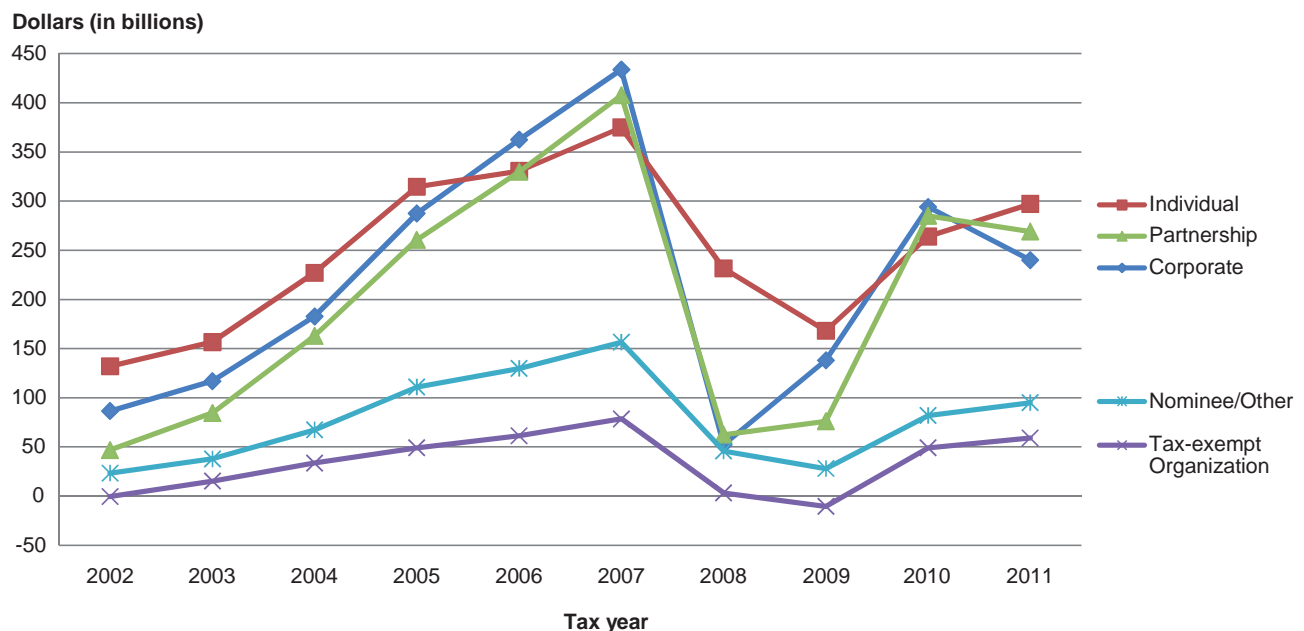
income (loss) allocated to partners was due to some partnerships' failure to report allocations, by type of partner, on their originally filed returns.

Earlier trends in dollars allocated by partner type have fluctuated in recent years. For 2011, individuals surpassed both corporations and partnerships as the top income (loss) recipients. For the last 10 years, individuals as partners typically received the highest amounts of income (loss), with the exception of 2006, 2007, and 2010. Partnerships passed \$297.4 billion through to partners classified as individuals for 2011, a \$33.6 billion increase over the \$263.8 billion passed through for 2010. In addition, in 2011, partnerships passed \$269.4 billion through to partners classified as partnerships and \$240.3 billion through to partners classified as corporations (Figure K).

The real estate and rental and leasing sector reported the largest increase in total income (loss) minus total deductions, rising \$47.9 billion to \$81.8 billion for 2011. Since the North American Industry Classification System (NAICS) data were first reported in 1998, partnerships classified in the finance and insurance sector have had the largest share of allocations (with the exception of 2002). This trend continued for 2011, when this sector reported 60.2 percent of the total amount (Figure L).

Figure K

Partnerships: Income (Loss) Allocations, by Type of Partner, Tax Years 2002–2011



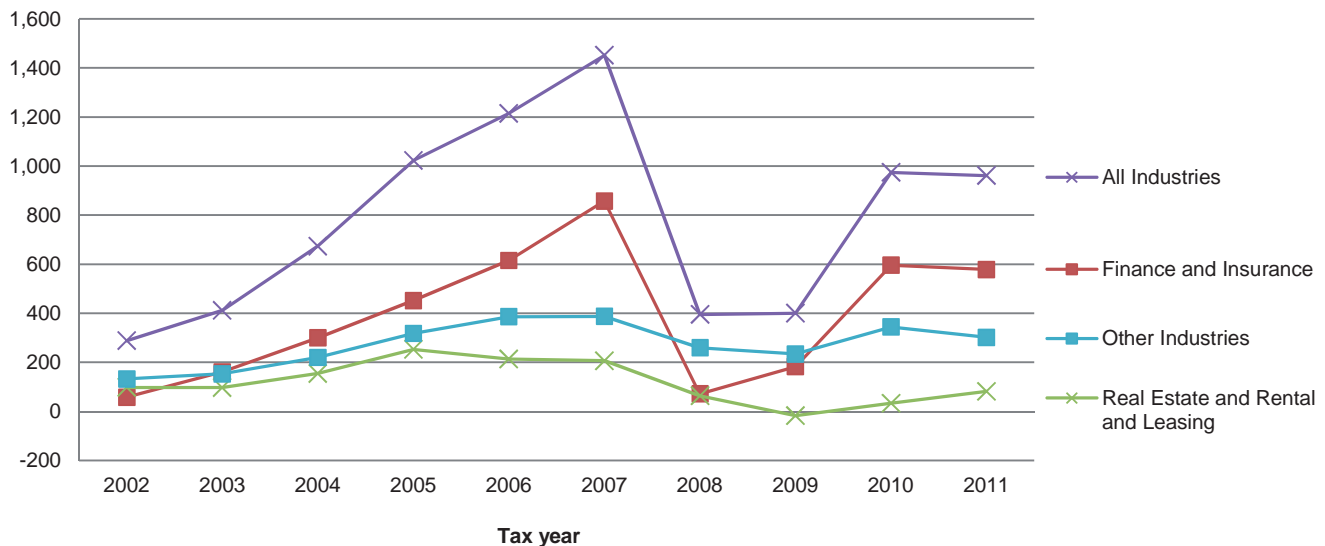
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**Figure L**

## Income (Loss) Allocated to Partners by Selected Industrial Group, 2002–2011

Dollars (in billions)



## Net Rental Real Estate Income (Loss)

For all industries, net rental real estate income (loss) increased \$4.3 billion, more than doubling between 2010 and 2011 to \$8.2 billion (Figure M). This is the second year of reported gains, following 2 years of deficits for 2008 and 2009. The majority of this increase came from

increases in gross rents (up \$10.7 billion) outpacing rises in real estate rental expenses (up \$8.2 billion) (Table 4).

The real estate and rental and leasing sector reported the largest changes in net rental real estate income (loss). Within this sector, the lessors of nonresidential buildings (except miniwarehouses) industry reported \$33.5 billion for net rental real estate income, while other real estate

**Figure M**

## Partnership Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2010–2011

[Money amounts are in thousands of dollars]

Industrial group	2010	2011	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>3,960,412</b>	<b>8,212,790</b>	<b>4,252,378</b>	<b>107.4</b>
Finance and insurance	-2,212,949	-2,042,807	170,142	7.7
Real estate and rental and leasing	6,107,300	10,232,815	4,125,515	67.6
Real estate	5,862,863	9,891,019	4,028,156	68.7
Lessors of residential buildings and dwellings and cooperative housing	-14,385,085	-15,254,239	-869,154	-6.0
Lessors of nonresidential buildings (except miniwarehouses)	31,279,475	33,476,310	2,196,835	7.0
Lessors of miniwarehouses and self-storage units	816,157	1,383,037	566,880	69.5
Lessors of other real estate property	1,405,064	1,851,923	446,859	31.8
Other real estate activities	-13,252,748	-11,566,012	1,686,736	12.7

NOTE: Detail may not add to totals because of rounding.

activities and lessors of residential buildings reported net losses of \$11.5 billion and \$15.3 billion, respectively. In addition, partnerships classified in the finance and insurance sector reported net losses from rental real estate of \$2.0 billion for 2011.

## Electronically Filed (ELF) Partnership Returns

In 1986, the Internal Revenue Service (IRS) first offered partnerships the option of using electronic media to file their Form 1065 returns. Beginning in Tax Year 2000, the IRS required partnerships with more than 100 partners to file their returns electronically; however, the IRS could waive the electronic filing rules if a partnership demonstrated that a hardship would result from the requirement. For returns with less than 100 partners, electronic filing was optional.

Some 2.1 million partnerships filed electronically for 2011, an increase of 24.7 percent from the 1.7 million partnerships that filed returns electronically for 2010. These partnerships represented 19.7 million partners for 2011, an 18.9-percent increase from the 16.6 million partners for 2010. In addition, for 2011, returns filed electronically represented 64.4 percent of all partnerships, 80.7 percent of all partners, 54.5 percent of total assets, and 58.1 percent of total net income (loss), all increases from the previous year.

## Electing Large Partnerships

The IRS introduced Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, for Tax Year 1998. Unlike regular partnerships that report the distribution of partners' allocated shares of income, gain, loss, deductions, or credits to each partner, electing large partnerships combine most items at the partnership level and only pass the net amounts through to the partners. For 2011, some 105 partnerships filed Form 1065-B, up from 92 filed for 2010. The number of partners decreased 14 percent (from 32,298 to 27,929) between 2010 and 2011. However, total net income (loss) increased 2.9 percent (from \$269.9 million to \$277.8 million) and total assets rose 7.4 percent (from \$10.8 billion to \$11.6 billion) for the year.

## Net Income (Loss) Reconciliation for Certain Partnerships (Schedule M-3)

For the past 6 years, certain partnerships were required to file Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships*, instead of Schedule M-1,

*Reconciliation of Income (Loss) per Books With Income (Loss) per Return*. For 2011, some 260,839 partnerships filed a Schedule M-3, up 3.8 percent from 251,221 partnerships that filed for 2010. More than 93 percent of the filers were required to do so based on claiming \$10 million or more in total assets and/or adjusted total assets, total receipts totaling \$35 million or more, or being a reportable entity partner. The remaining filers chose to file the Schedule M-3 voluntarily.

Schedule M-3 provided more detail on the reconciliation between financial accounting net income and tax accounting net income. Differences were divided into two categories: temporary and permanent. Temporary (or timing) differences between book income and taxable income were due to items of revenue or expense that were recognized in different periods for tax and book reporting. Permanent differences were differences that partnerships never reversed; they were either nontaxable book revenues or nondeductible book expenses. For 2011, partnerships that filed a Schedule M-3 reported \$763.1 billion in income (loss) per income statement, \$25.8 billion in temporary differences, \$35.7 billion in permanent differences, and \$824.7 billion in income (loss) per tax return.

## Data Sources and Limitations

Tax Year 2011 statistics are estimates based on a stratified probability sample of 40,160 returns selected from a population of 3,490,429 partnerships.<sup>4</sup> Tax Year 2011 covers returns processed by the IRS during Calendar Year 2012. All partnerships engaged in business in, or having income from, sources within the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for *active partnerships*, defined as those reporting any items of income or deduction derived from a trade or business, or from rental or portfolio income.

SOI stratified the population into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income (loss). From these classes, SOI selected returns at various probabilities (from 0.04 percent to 100 percent) and weighted them to represent the total population. SOI ruled 458 sampled returns as "out of scope" because they had no activity or duplicated other returns already in the study. This

<sup>4</sup> For details on the sample design, see McMahon, Paul (2001), "Sample Design Revisions in the Wake of NAICS and Regulatory Changes," *Proceedings of the Section on Survey Research Methods*, American Statistical Association.

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resulted in a final sample of 39,702 returns and an estimated overall active population of 3,285,177.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To use the data properly, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CVs), the ratio of an estimate's standard error to the estimate, are used to measure this magnitude. Figure N presents the coefficients of variation for certain money amounts, for selected industrial sectors. The estimate is judged more reliable when the coefficient of variation is smaller.

## Notes for Data Tables

All money amounts and frequencies in the data tables were subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. At the table level, SOI rounded money amounts to the nearest \$1,000, and amounts of \$500 or more to the next highest thousand. Total amounts between +\$500 and -\$500 were footnoted to indicate an amount that rounded to zero was present.

Whenever a cell frequency was less than 3, SOI either combined or deleted the estimate to avoid disclosing information about specific partnerships. A footnote at the end of the table described how to identify such combinations or deletions. In other cases, an estimate based on fewer than 10 returns, not selected at the 100-percent rate, was indicated by an asterisk (\*) and considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it was possible for a total figure to be marked with an asterisk (\*), indicating statistical unreliability, while a subset of the total was not so marked. For example, a sector amount could be based on 7 returns, 3 not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all 4 returns sampled at the 100-percent rate and would not receive an asterisk.

## Explanation of Selected Terms

**Assets and liabilities**—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$1,000,000 or more. For partnerships with accounting periods ending before 2008, the total asset requirement was \$600,000. SOI did not estimate the assets and liabilities of partnerships that did not provide this information.

If a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet. In addition, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and not reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

**Business receipts**—Business receipts represent the gross receipts or sales less returns and allowances from trade or business income. Business receipts were the largest component of gross receipts for industry groups, such as manufacturing. SOI did not adjust business receipts to include rental real estate activity, which was reported separately on the partnership's tax return.

**Electing large partnerships**—Partnerships with 100 or more partners in the preceding year could elect to file Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, in lieu of the more general Form 1065. Unlike a regular partnership reporting its allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

**Electronically filed (ELF) partnerships**—Certain partnerships with more than 100 partners were required to file their returns electronically. Other partnerships could choose to file electronically voluntarily. Partnerships submitting ELF returns electronically do so in lieu of paper returns.

**Foreign partnerships**—A foreign partnership that has gross income effectively connected with the conduct of a trade or business within the United States or has gross income derived from sources in the United States must file a Form 1065, even if its principal place of business was outside the United States or all its partners were foreign persons.

**Limited liability companies (domestic)**—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the passthrough tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S

**Figure N**

## Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2011

[Coefficients of variation are percentages]

Industrial sector	Coefficients of variation (percentages)			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
<b>All industries</b>	0.58	0.13	0.20	0.21
Agriculture, forestry, fishing, and hunting	8.88	4.94	4.30	4.14
Mining	16.33	1.47	1.22	1.48
Utilities	21.82	1.58	0.41	0.50
Construction	7.43	4.50	2.38	2.40
Manufacturing	13.23	0.61	0.34	0.35
Wholesale trade	11.24	1.33	0.64	0.64
Retail trade	7.59	2.15	1.12	1.13
Transportation and warehousing	14.11	1.22	1.33	1.31
Information	12.39	0.46	0.72	0.76
Finance and insurance	5.07	0.23	1.32	1.38
Real estate and rental and leasing	1.20	0.59	2.82	2.75
Professional, scientific, and technical services	6.70	2.28	1.19	1.26
Management of companies	19.53	1.33	3.91	4.21
Administrative and support and waste management and remediation services	12.78	4.17	3.41	3.41
Educational services	22.47	18.99	13.65	14.08
Health care and social assistance	5.48	2.62	1.49	1.58
Arts, entertainment, and recreation	13.87	3.78	3.30	3.42
Accommodation and food services	7.28	2.83	2.39	2.35
Other services	12.94	11.72	10.35	10.25
Nature of business not allocable	96.87	99.33	99.33	98.84

Item [1]	Coefficients of variation (percentages)—continued			
	All industries			
	(5)			
Number of partnerships	0.58			
Number of partners	1.74			
Total assets	0.13			
Total income	0.20			
Business receipts	0.17			
Total deductions	0.21			
Cost of goods sold	0.27			
Interest paid	0.87			
Taxes and licenses	0.63			
Depreciation	0.82			
Ordinary business income	0.61			
Ordinary business loss	1.20			
Interest income	0.78			
Portfolio income (loss) distributed directly to partners	0.70			
Net rental real estate income	1.87			
Net rental real estate loss	2.28			
Other net rental income	7.03			
Other net rental loss	6.20			
Total net income (loss)	1.05			
Total income (loss) minus total deductions available for allocation	1.66			
Total receipts	0.28			

[1] All items in this table can be found in Table 1 except for: Total income (loss) minus total deductions available for allocation (Table 5); and Total receipts (Table 7).



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corporations pass through their income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

*Limited liability partnerships (domestic)*—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLPs are available in some States only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts as well as for the consequences of his or her own actions.

*Nonrecourse loans*—Nonrecourse loans are those liabilities of the partnership for which no partner bears the economic risk of loss.

*North American Industry Classification System*—Starting with the 1998 partnership study, SOI classified data using the North American Industry Classification System (NAICS), which replaced the Standard Industry Classification system (SIC). NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, subsectors, industry groups, and industries. Although the complete NAICS system uses 20 sectors, SOI grouped the partnership data into 20 industrial divisions in the Tax Year 1998 through Tax Year 2001 *SOI Bulletin* articles for presentation purposes and easier comparison between NAICS and SIC data. SOI dropped the industrial division for the Tax Year 2002 article and grouped the partnership data into the same 20 industrial sectors used in the NAICS system, except for: 1) excluding public administration, and 2) adding nature of business not allocable. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the tax return. SOI classified data within these industrial sectors in industrial groups. The most detailed classification in this

article and related data tables is the “industry.” The 20 sectors used in this article are:

- Agriculture, forestry, fishing, and hunting;
- Mining;
- Utilities;
- Construction;
- Manufacturing;
- Wholesale trade;
- Retail trade;
- Transportation and warehousing;
- Information;
- Finance and insurance;
- Real estate and rental and leasing;
- Professional, scientific, and technical services;
- Management of companies (holding companies);
- Administrative and support and waste management and remediation services;
- Educational services;
- Health care and social assistance;
- Arts, entertainment, and recreation;
- Accommodation and food services;
- Other services; and
- Nature of business not allocable.

In addition, in 2002 and 2007, NAICS updated its classification system. In 2002, the new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. NAICS updated the information sector again in 2007, along with one financial industry. The North American Industry Classification System publication contains appendices comparing the 2002 and 2007 NAICS United States structures to the 1997 NAICS United States structure.<sup>5</sup>

Partnership industries were determined based on the activity from which the business derived the

<sup>5</sup> For further information about the North American Industry Classification System, including background, formats, and detailed descriptions of the activities included in each classification, see North American Industry Classification System, United States, Executive Office of the President, Office of Management and Budget (<http://www.census.gov/eos/www/naics/>).

largest percentage of its total receipts. For industry-coding purposes only, SOI defined total receipts as the sum of:

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- other gross rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain;
- other income (Form 1065, page 4, line 11);
- gross rents from rental real estate;
- net gain from the disposition of property from rental real estate activities; and
- net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary.

Total receipts for the partnership industry coding purposes differs from total receipts used elsewhere in this article and is defined under *Total receipts* in this section.

**Partner**—Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

**Partnerships**—A partnership is the relationship between two or more persons who join to carry on a trade

or business. Each person contributes money, property, labor, or skill with the expectation of sharing in the profits and losses of the business, regardless of whether a formal partnership agreement was made. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

**Total net income (loss)**—Through Tax Year 1986, amounts for total net income (loss) were reported on Form 1065 as ordinary income (loss). After tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of the following:

- ordinary business income (loss);
- interest income;
- dividend income;
- royalties;
- net rental real estate income (loss) from Form 8825; and
- other net rental income (loss).

The sum of these components is a measure of overall partnership profits or losses, which allow for comparisons with total net income (loss), reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships where the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on the Schedule K, but was included on Schedule K, Line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 percent of the \$301.4 billion reported for total net income (loss).

**Total receipts**—Total receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific



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items listed below (*negative amounts or losses are included in the statistics as deduction items*):

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- net rental real estate income;
- other net rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain; and
- other income (Form 1065, page 4, line 11).

Total receipts in Table 7 differ from total receipts presented in Table 11 in the *Selected Historical and*

*Other Data* accessible online at <http://www.irs.gov/uac/SOI-Tax-Stats-Historical-Data-Tables>. Table 11 excludes certain income items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 11)).

### Additional Tabular Data on Tax Stats Website

For additional partnership tabular data by size of total assets, see the Partnership section on the Tax Stats Website at [www.irs.gov/taxstats/index.html](http://www.irs.gov/taxstats/index.html). This site also includes tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies. Beginning in 2007, tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, *Partners' Distributive Share Items*, lines 16a–m, were added to Tax Stats. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24, except that it displays data for partnerships that did not report foreign transaction data.

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>3,285,177</b>	<b>121,192</b>	<b>58,278</b>	<b>40,630</b>	<b>5,970</b>	<b>4,413</b>	<b>11,900</b>
<b>Number of partners</b>	<b>24,389,807</b>	<b>393,200</b>	<b>187,538</b>	<b>135,739</b>	<b>33,293</b>	<b>9,349</b>	<b>27,280</b>
<b>Total assets</b>	<b>20,574,459,139</b>	<b>191,859,785</b>	<b>68,549,763</b>	<b>58,202,954</b>	<b>52,994,362</b>	<b>5,100,877</b>	<b>7,011,829</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>4,787,734,130</b>	<b>40,087,215</b>	<b>12,464,872</b>	<b>10,035,387</b>	<b>3,016,671</b>	<b>2,485,648</b>	<b>12,084,637</b>
Business receipts	4,454,568,856	28,912,884	5,044,702	7,039,903	2,941,030	2,441,104	11,446,144
Ordinary income from other partnerships and fiduciaries	98,016,975	771,645	577,384	135,964	* 2,301	* 10,303	45,693
Farm net profit	8,614,611	8,512,336	6,156,386	2,277,042	* 14	0	* 78,893
Net gain, noncapital assets	21,342,803	965,275	449,991	472,843	8,945	* 21,607	11,889
Other income	205,190,886	925,076	236,409	109,634	64,380	12,634	502,018
<b>Total deductions</b>	<b>4,531,982,601</b>	<b>39,477,045</b>	<b>9,933,942</b>	<b>11,448,075</b>	<b>3,969,496</b>	<b>2,603,886</b>	<b>11,521,646</b>
Cost of good sold	2,731,677,851	20,216,154	3,191,222	5,418,750	2,019,467	1,182,687	8,404,027
Inventory, beginning of year	250,076,875	2,223,316	445,298	606,866	* 93,155	* 88,458	989,539
Purchases	1,976,008,984	14,359,778	2,161,999	3,754,647	1,008,629	* 171,820	7,262,683
Cost of labor	113,840,087	1,184,667	360,581	326,979	* 24,171	242,898	230,037
Additional inventory costs (section 263A)	12,638,235	69,336	* 22,511	* 2,391	* 2,518	* 23,821	18,094
Other costs	644,144,846	5,396,617	1,138,177	1,543,782	985,033	772,947	956,677
Less: Inventory, end of year	265,031,176	3,017,560	937,345	815,915	* 94,039	* 117,258	1,053,005
Salaries and wages	435,594,782	1,978,235	510,257	450,115	183,275	41,513	793,076
Guaranteed payments to partners	53,519,934	1,026,788	383,728	442,779	76,995	* 23,022	100,263
Rent paid	80,604,298	244,316	72,201	53,094	9,693	24,401	84,928
Interest paid	81,231,081	619,034	100,362	70,301	212,708	138,745	96,918
Taxes and licenses	68,872,988	484,452	153,913	58,747	122,963	19,222	129,606
Bad debts	14,788,745	44,848	* 18,157	12,276	* 4	* 820	13,592
Repairs and maintenance	24,873,513	387,070	55,978	80,265	65,411	59,095	126,322
Depreciation	172,267,579	1,394,456	113,322	453,773	128,585	263,244	435,532
Depletion	1,258,518	* 32,540	0	0	* 32,540	0	0
Retirement plans, etc.	13,559,083	28,225	* 4,250	3,929	* 2,412	410	17,223
Employee benefit programs	30,139,909	102,933	35,766	22,647	* 8,019	* 4,377	32,123
Ordinary loss from other partnerships and fiduciaries	65,704,048	635,668	19,349	143,621	347,862	* 111,742	* 13,094
Farm net loss	6,419,788	5,927,859	2,777,626	3,022,692	* 23,205	* 5,012	* 99,323
Net loss, noncapital assets	7,398,345	32,605	* 12,203	* 6,467	* 122	* 13,703	* 111
Other deductions	744,072,138	6,321,861	2,485,608	1,208,618	736,234	715,892	1,175,509
<b>Ordinary business income (loss)</b>	<b>255,751,530</b>	<b>610,170</b>	<b>2,530,930</b>	<b>-1,412,688</b>	<b>-952,825</b>	<b>-118,238</b>	<b>562,991</b>
Net income	528,156,205	10,421,853	6,568,386	2,486,818	172,850	284,395	909,404
Loss	272,404,676	9,811,683	4,037,456	3,899,506	1,125,675	402,633	346,413
<b>Portfolio income (loss) distributed directly to partners</b>	<b>665,684,115</b>	<b>3,136,673</b>	<b>775,526</b>	<b>1,108,588</b>	<b>1,050,377</b>	<b>102,967</b>	<b>99,215</b>
Interest income	170,372,178	793,420	225,406	111,649	421,265	11,985	23,116
Dividend income	120,294,486	435,506	164,781	36,356	101,004	78,723	54,643
Royalties	24,121,426	653,532	* 34,439	322,790	283,753	* 11,630	* 920
Net short-term capital gain (loss)	17,653,581	-15,529	-5,890	-7,543	* 763	* 273	* -3,133
Net long-term capital gain (loss)	333,242,445	1,269,745	356,791	645,337	243,593	* 355	* 23,669
<b>Net rental real estate income (loss)</b>	<b>8,212,790</b>	<b>443,989</b>	<b>180,719</b>	<b>170,458</b>	<b>76,549</b>	<b>* 2,067</b>	<b>14,197</b>
Net income	102,623,517	589,861	295,359	193,086	82,654	* 2,067	* 16,695
Loss	94,410,727	145,871	114,640	22,628	* 6,106	0	* 2,498
<b>Other net rental income (loss)</b>	<b>2,144,314</b>	<b>206,854</b>	<b>53,774</b>	<b>80,111</b>	<b>27,688</b>	<b>* 45,273</b>	<b>7</b>
Net income	7,207,481	211,131	53,774	84,388	27,688	* 45,273	7
Loss	5,063,167	* 4,277	0	* 4,277	0	0	0
<b>Total net income (loss) [1]</b>	<b>580,896,723</b>	<b>3,143,471</b>	<b>3,190,048</b>	<b>-691,325</b>	<b>-42,566</b>	<b>31,440</b>	<b>655,873</b>
Net income	913,019,192	12,247,590	7,112,626	2,930,414	832,696	377,114	994,740
Loss	332,122,470	9,104,119	3,922,578	3,621,738	875,262	345,673	338,866

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>34,522</b>	<b>29,064</b>	<b>2,509</b>	<b>2,949</b>	<b>3,349</b>	<b>157,333</b>	<b>72,897</b>
<b>Number of partners</b>	<b>1,367,314</b>	<b>1,149,895</b>	<b>181,587</b>	<b>35,833</b>	<b>113,472</b>	<b>404,683</b>	<b>199,835</b>
<b>Total assets</b>	<b>430,511,310</b>	<b>367,030,643</b>	<b>46,866,572</b>	<b>16,614,095</b>	<b>281,207,979</b>	<b>194,356,284</b>	<b>116,931,577</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>178,638,127</b>	<b>136,972,495</b>	<b>26,321,895</b>	<b>15,343,737</b>	<b>193,544,441</b>	<b>198,906,966</b>	<b>101,470,301</b>
Business receipts	162,143,865	122,294,964	25,112,645	14,736,256	189,661,508	191,670,186	96,445,010
Ordinary income from other partnerships and fiduciaries	5,753,691	4,960,306	528,423	* 264,962	1,901,562	895,815	477,799
Farm net profit	* 18,708	* 18,708	0	0	0	* 5,769	0
Net gain, noncapital assets	4,748,315	4,459,475	85,522	203,318	1,009,830	270,926	29,714
Other income	5,973,549	5,239,042	595,305	139,202	971,541	6,064,270	4,517,778
<b>Total deductions</b>	<b>125,095,416</b>	<b>85,489,840</b>	<b>24,539,202</b>	<b>15,066,374</b>	<b>201,314,417</b>	<b>198,745,624</b>	<b>103,544,559</b>
Cost of good sold	56,813,781	29,221,090	20,099,162	7,493,529	161,306,271	163,261,825	90,703,288
Inventory, beginning of year	3,809,857	1,438,555	1,848,715	522,588	3,258,040	45,694,448	32,585,498
Purchases	15,611,287	10,992,877	2,452,157	2,166,253	136,963,200	39,283,511	20,683,465
Cost of labor	4,608,561	430,652	2,550,880	1,627,029	476,758	17,485,556	4,930,507
Additional inventory costs (section 263A)	700,029	171,257	524,666	* 4,106	1,709	1,079,798	685,461
Other costs	36,008,112	17,416,252	14,892,651	3,699,209	23,698,963	99,234,182	60,699,075
Less: Inventory, end of year	3,924,065	1,228,502	2,169,907	525,656	3,092,398	39,515,670	28,880,718
Salaries and wages	4,465,201	2,481,012	469,917	1,514,272	2,248,188	7,640,058	2,462,031
Guaranteed payments to partners	234,470	164,868	* 7,983	61,619	113,380	1,839,025	697,349
Rent paid	648,903	377,180	60,237	211,486	744,851	1,166,383	354,566
Interest paid	4,590,877	4,089,059	317,154	184,663	4,096,436	1,869,397	1,016,314
Taxes and licenses	2,979,864	2,594,251	185,590	200,023	1,720,581	1,444,108	513,414
Bad debts	58,446	14,576	20,822	23,048	258,106	487,453	263,721
Repairs and maintenance	790,615	525,013	67,380	198,222	1,500,113	565,588	162,873
Depreciation	16,370,501	13,007,283	976,732	2,386,486	17,709,034	2,267,202	502,112
Depletion	880,528	47,172	824,010	* 9,346	* 12,816	* 371	0
Retirement plans, etc.	115,309	75,642	32,800	6,867	132,031	122,033	31,661
Employee benefit programs	581,534	419,167	96,179	66,187	221,731	468,166	120,325
Ordinary loss from other partnerships and fiduciaries	1,508,024	1,356,695	* 46,171	* 105,157	1,915,887	1,456,681	427,557
Farm net loss	32,385	28,121	0	4,265	0	* 4,314	0
Net loss, noncapital assets	51,932	24,363	21,847	5,723	7,167	595,963	423,660
Other deductions	34,973,045	31,064,348	1,313,218	2,595,480	9,327,826	15,557,056	5,865,688
<b>Ordinary business income (loss)</b>	<b>53,542,711</b>	<b>51,482,654</b>	<b>1,782,693</b>	<b>277,364</b>	<b>-7,769,977</b>	<b>161,342</b>	<b>-2,074,258</b>
Net income	68,369,053	63,137,952	3,650,011	1,581,090	6,430,892	13,278,567	4,966,524
Loss	14,826,342	11,655,298	1,867,318	1,303,726	14,200,869	13,117,225	7,040,783
<b>Portfolio income (loss) distributed directly to partners</b>	<b>7,794,293</b>	<b>6,712,862</b>	<b>643,435</b>	<b>437,996</b>	<b>1,662,816</b>	<b>896,068</b>	<b>149,899</b>
Interest income	1,023,130	896,004	79,248	47,878	322,092	346,628	127,980
Dividend income	284,361	259,713	* 4,325	* 20,323	156,831	38,940	10,643
Royalties	4,045,855	3,805,523	214,247	* 26,085	619	11,698	* 4,987
Net short-term capital gain (loss)	22,769	21,678	* 2,663	* -1,571	-24,740	120,441	49,109
Net long-term capital gain (loss)	2,418,178	1,729,944	342,952	* 345,282	1,208,013	378,361	-42,819
<b>Net rental real estate income (loss)</b>	<b>100,925</b>	<b>58,807</b>	<b>41,434</b>	<b>* 684</b>	<b>872</b>	<b>-379,905</b>	<b>-266,439</b>
Net income	122,145	80,027	41,434	* 684	955	262,760	110,354
Loss	21,220	21,220	0	0	* 83	642,664	376,794
<b>Other net rental income (loss)</b>	<b>102,010</b>	<b>77,807</b>	<b>8,157</b>	<b>* 16,046</b>	<b>* -105,858</b>	<b>43,889</b>	<b>15,144</b>
Net income	112,460	88,258	8,157	* 16,046	* 6,504	46,237	17,387
Loss	10,450	10,450	0	0	* 112,362	* 2,348	* 2,243
<b>Total net income (loss) [1]</b>	<b>59,098,992</b>	<b>56,580,508</b>	<b>2,130,105</b>	<b>388,379</b>	<b>-7,395,420</b>	<b>222,592</b>	<b>-2,181,944</b>
Net income	73,640,998	68,008,148	3,962,430	1,670,420	6,715,181	13,696,965	5,122,112
Loss	14,542,006	11,427,640	1,832,325	1,282,041	14,110,600	13,474,373	7,304,055

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>18,512</b>	<b>1,000</b>	<b>14,015</b>	<b>3,496</b>	<b>65,924</b>	<b>11,341</b>	<b>10,567</b>
<b>Number of partners</b>	<b>53,024</b>	<b>2,748</b>	<b>39,412</b>	<b>10,865</b>	<b>151,824</b>	<b>23,943</b>	<b>27,365</b>
<b>Total assets</b>	<b>55,411,545</b>	<b>7,998,660</b>	<b>33,427,409</b>	<b>13,985,477</b>	<b>22,013,163</b>	<b>3,532,397</b>	<b>1,956,427</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>40,345,112</b>	<b>6,799,077</b>	<b>6,673,989</b>	<b>26,872,047</b>	<b>57,091,552</b>	<b>9,229,348</b>	<b>7,183,489</b>
Business receipts	39,163,526	6,586,738	6,003,716	26,573,072	56,061,651	9,119,289	7,087,067
Ordinary income from other partnerships and fiduciaries	384,488	* 117,204	228,082	39,203	33,527	* 93	* 3,515
Farm net profit	* 5,769	0	* 5,769	0	0	0	0
Net gain, noncapital assets	101,769	5,106	* 188	96,474	139,443	1,461	57,037
Other income	689,561	90,029	436,234	163,297	856,932	108,505	35,870
<b>Total deductions</b>	<b>40,133,883</b>	<b>7,268,790</b>	<b>8,034,485</b>	<b>24,830,608</b>	<b>55,067,182</b>	<b>8,453,006</b>	<b>7,123,251</b>
Cost of good sold	32,039,428	4,672,300	6,169,071	21,198,057	40,519,109	6,673,490	5,025,469
Inventory, beginning of year	12,193,157	* 10,231	12,028,930	153,997	915,793	100,064	219,617
Purchases	4,060,923	783,740	869,749	2,407,434	14,539,123	2,717,239	1,905,319
Cost of labor	3,832,724	682,295	* 12,886	3,137,544	8,722,324	1,309,766	1,567,525
Additional inventory costs (section 263A)	182,882	0	150,635	* 32,246	211,456	* 7,346	* 50,629
Other costs	21,189,045	3,208,268	2,377,972	15,602,805	17,346,062	2,716,714	1,367,507
Less: Inventory, end of year	9,419,303	* 12,234	9,271,101	135,969	1,215,648	177,641	85,128
Salaries and wages	1,075,566	270,639	116,864	688,063	4,102,460	458,489	696,625
Guaranteed payments to partners	279,632	* 87,607	* 15,092	176,933	862,044	173,805	83,547
Rent paid	162,722	33,929	13,958	114,835	649,096	88,507	54,463
Interest paid	515,669	59,570	372,811	83,288	337,414	36,161	42,687
Taxes and licenses	268,920	43,181	76,905	148,833	661,774	81,597	123,794
Bad debts	27,407	4,547	* 5,543	17,318	196,325	43,016	6,441
Repairs and maintenance	128,560	20,195	27,634	80,730	274,154	34,586	16,298
Depreciation	766,773	344,628	36,876	385,269	998,317	133,459	102,156
Depletion	* 371	0	* 7	364	0	0	0
Retirement plans, etc.	39,309	* 5,866	* 10,587	22,856	51,063	4,026	16,644
Employee benefit programs	92,870	22,195	* 3,288	67,387	254,972	22,663	59,383
Ordinary loss from other partnerships and fiduciaries	857,110	* 787,519	* 68,072	* 1,519	172,013	0	* 1,535
Farm net loss	* 4,314	0	* 4,314	0	0	0	0
Net loss, noncapital assets	170,296	* 1	* 168,721	* 1,575	2,007	* 159	162
Other deductions	3,704,935	916,614	944,741	1,843,581	5,986,433	703,048	894,048
<b>Ordinary business income (loss)</b>	<b>211,229</b>	<b>-469,713</b>	<b>-1,360,496</b>	<b>2,041,439</b>	<b>2,024,371</b>	<b>776,342</b>	<b>60,239</b>
Net income	4,303,771	655,664	910,087	2,738,020	4,008,271	870,442	430,233
Loss	4,092,542	1,125,377	2,270,583	696,582	1,983,900	94,100	369,994
<b>Portfolio income (loss) distributed directly to partners</b>	<b>574,796</b>	<b>216,557</b>	<b>311,038</b>	<b>47,202</b>	<b>171,373</b>	<b>2,662</b>	<b>10,653</b>
Interest income	194,589	26,810	136,071	31,709	24,059	2,511	4,530
Dividend income	14,072	* 406	* 11,439	2,227	14,225	* 157	0
Royalties	* 6,703	* 76	* 6,627	0	* 7	0	0
Net short-term capital gain (loss)	75,499	* 135	* 74,363	1,001	-4,166	* -12	* 1
Net long-term capital gain (loss)	283,932	189,131	82,538	12,264	137,248	* 7	* 6,122
<b>Net rental real estate income (loss)</b>	<b>-130,230</b>	<b>* 470</b>	<b>-131,838</b>	<b>* 1,139</b>	<b>16,764</b>	<b>0</b>	<b>* 9,424</b>
Net income	134,016	* 470	132,284	* 1,262	18,390	0	* 9,424
Loss	264,245	0	264,122	* 123	* 1,626	0	0
<b>Other net rental income (loss)</b>	<b>28,803</b>	<b>4,107</b>	<b>* 2,844</b>	<b>* 21,851</b>	<b>* -58</b>	<b>36</b>	<b>9</b>
Net income	28,803	4,107	* 2,844	* 21,851	* 47	36	9
Loss	0	0	0	0	105	0	0
<b>Total net income (loss) [1]</b>	<b>325,167</b>	<b>-437,845</b>	<b>-1,335,353</b>	<b>2,098,365</b>	<b>2,079,368</b>	<b>779,046</b>	<b>74,202</b>
Net income	4,526,400	681,213	1,056,350	2,788,837	4,048,454	873,061	444,022
Loss	4,201,232	1,119,057	2,391,703	690,472	1,969,086	94,016	369,821

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	9,188	14,880	19,948	64,418	9,854	2,716	373
<b>Number of partners</b>	20,978	34,374	45,164	682,535	35,742	14,051	1,425
<b>Total assets</b>	3,949,119	2,053,453	10,521,768	712,111,217	48,078,517	50,660,437	2,598,655
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	10,362,536	7,259,256	23,056,923	1,054,847,089	83,418,980	30,297,773	5,536,549
Business receipts	10,283,461	7,244,942	22,326,890	1,036,605,959	82,771,810	29,144,046	5,482,600
Ordinary income from other partnerships and fiduciaries	* 4,200	* 12	25,707	5,248,493	105,618	* 400	1,176
Farm net profit	0	0	0	176	176	0	0
Net gain, noncapital assets	3,376	* 879	76,690	833,060	68,461	24,882	* 1,274
Other income	71,499	13,422	627,635	12,159,401	472,915	1,128,445	51,498
<b>Total deductions</b>	10,001,872	6,907,929	22,581,124	1,014,455,756	80,961,825	29,449,882	5,609,430
Cost of good sold	7,082,324	5,086,065	16,651,761	863,906,417	68,676,673	18,995,139	4,813,068
Inventory, beginning of year	90,568	161,835	343,708	61,358,193	6,710,650	2,968,268	693,778
Purchases	2,418,286	2,453,308	5,044,970	632,092,812	58,608,467	14,069,962	3,680,569
Cost of labor	1,604,651	1,083,260	3,157,122	31,375,171	3,314,393	1,093,735	494,292
Additional inventory costs (section 263A)	* 33,943	* 45,765	73,772	3,871,358	376,103	76,127	11,647
Other costs	3,103,773	1,544,320	8,613,747	207,815,912	7,174,917	3,935,301	777,447
Less: Inventory, end of year	168,898	202,423	581,557	72,607,029	7,507,859	3,148,255	844,665
Salaries and wages	842,357	517,750	1,587,239	26,088,353	2,138,096	2,207,196	226,300
Guaranteed payments to partners	127,593	249,789	227,310	2,132,629	95,744	54,483	* 14,275
Rent paid	113,350	116,879	275,897	3,484,515	383,733	132,630	25,481
Interest paid	70,406	39,908	148,253	7,604,678	479,955	460,804	57,864
Taxes and licenses	146,130	91,298	218,956	10,877,504	299,538	458,073	20,416
Bad debts	26,127	14,091	106,650	376,671	44,124	56,594	7,916
Repairs and maintenance	29,819	16,102	177,349	2,508,762	295,919	151,591	14,053
Depreciation	118,280	62,062	582,361	17,519,312	784,742	1,173,149	26,030
Depletion	0	0	0	226,535	0	0	0
Retirement plans, etc.	11,446	* 1,155	17,791	2,677,112	100,951	348,653	6,095
Employee benefit programs	42,455	36,515	93,956	4,336,868	223,278	496,384	23,281
Ordinary loss from other partnerships and fiduciaries	* 155,621	3,001	* 11,857	801,899	110,353	* 12,289	* 3,393
Farm net loss	0	0	0	* 18,841	2,132	* 16,708	0
Net loss, noncapital assets	* 858	17	811	156,080	68,733	* 314	146
Other deductions	1,235,107	673,297	2,480,934	71,739,580	7,257,855	4,885,875	371,112
<b>Ordinary business income (loss)</b>	360,664	351,328	475,799	40,391,333	2,457,155	847,891	-72,882
Net income	600,221	493,630	1,613,746	62,340,358	3,626,767	1,845,951	96,831
Loss	239,557	142,302	1,137,947	21,949,025	1,169,612	998,060	169,713
<b>Portfolio income (loss) distributed directly to partners</b>	3,718	-3,116	157,455	10,686,635	461,816	256,646	77,229
Interest income	3,218	1,111	12,689	3,132,746	55,228	155,139	605
Dividend income	* 187	* 2	13,879	4,872,018	283,229	* 9,034	* 59,382
Royalties	0	0	* 7	2,125,424	76,934	* 31,357	* 17,492
Net short-term capital gain (loss)	* 162	* -4,240	* -77	23,683	* -11,329	0	6
Net long-term capital gain (loss)	* 152	* 11	130,957	532,765	57,754	* 61,116	* -257
<b>Net rental real estate income (loss)</b>	* 1,932	0	* 5,408	24,174	652	* -28,438	* 897
Net income	* 1,932	0	* 7,034	59,946	2,415	* 2,640	* 897
Loss	0	0	* 1,626	35,773	* 1,762	* 31,079	0
<b>Other net rental income (loss)</b>	0	0	-103	473,917	2,287	* 3,505	* 336
Net income	0	0	2	478,469	2,287	* 3,505	478
Loss	0	0	105	4,552	0	0	* 142
<b>Total net income (loss) [1]</b>	366,002	352,441	507,679	51,019,611	2,875,485	1,018,488	5,832
Net income	604,954	494,335	1,632,080	70,471,526	4,024,756	1,971,534	147,010
Loss	238,953	141,895	1,124,402	19,451,914	1,149,271	953,046	* 141,178

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>2,597</b>	<b>* 285</b>	<b>1,981</b>	<b>371</b>	<b>6,363</b>	<b>254</b>	<b>1,624</b>
<b>Number of partners</b>	<b>7,731</b>	<b>* 623</b>	<b>5,228</b>	<b>1,739</b>	<b>19,211</b>	<b>219,755</b>	<b>223,925</b>
<b>Total assets</b>	<b>2,614,979</b>	<b>* 644,459</b>	<b>7,489,845</b>	<b>44,624,336</b>	<b>4,402,562</b>	<b>178,309,165</b>	<b>111,161,461</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,971,389</b>	<b>* 319,949</b>	<b>10,522,016</b>	<b>23,832,148</b>	<b>7,727,230</b>	<b>458,984,294</b>	<b>154,002,968</b>
Business receipts	5,895,118	* 317,586	10,452,946	23,627,143	7,625,024	456,212,766	146,703,891
Ordinary income from other partnerships and fiduciaries	11,957	664	54	* 24,001	* 2,776	826,995	3,770,133
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 591	* 4	14,158	2,449	13,360	114,890	276,372
Other income	63,724	* 1,695	54,858	178,556	86,071	1,829,642	3,252,572
<b>Total deductions</b>	<b>5,865,749</b>	<b>* 323,629</b>	<b>10,823,941</b>	<b>23,911,073</b>	<b>7,742,813</b>	<b>448,110,601</b>	<b>132,685,603</b>
Cost of good sold	3,904,677	* 223,476	8,523,296	20,641,159	5,001,797	415,107,323	104,823,497
Inventory, beginning of year	701,541	* 14,757	1,291,954	1,643,421	271,538	9,390,560	10,355,263
Purchases	2,762,117	* 175,879	5,825,244	10,889,851	2,620,117	302,030,756	79,834,404
Cost of labor	459,249	* 33,828	917,833	2,548,194	887,962	1,209,892	2,263,042
Additional inventory costs (section 263A)	64,953	192	135,769	853,744	81,473	1,090,770	523,744
Other costs	691,575	* 17,744	1,755,411	6,537,502	1,509,636	115,399,319	23,178,904
Less: Inventory, end of year	774,758	* 18,924	1,402,914	1,831,553	368,928	14,013,974	11,331,859
Salaries and wages	621,492	* 31,820	584,994	859,772	908,086	1,234,162	5,159,855
Guaranteed payments to partners	24,229	0	39,964	43,044	108,826	681,943	91,573
Rent paid	119,346	* 5,165	73,421	75,208	154,949	496,809	508,811
Interest paid	58,000	* 145	175,842	579,554	152,489	1,177,508	1,074,422
Taxes and licenses	55,659	* 2,639	86,572	67,488	96,897	6,903,201	578,558
Bad debts	2,953	* 2,276	12,594	9,345	20,756	24,219	32,437
Repairs and maintenance	12,794	* 743	47,129	46,486	49,457	315,542	726,164
Depreciation	59,904	* 2,692	378,394	206,973	190,615	5,523,636	2,688,002
Depletion	0	0	354	0	0	119	212,435
Retirement plans, etc.	5,757	* 10	14,550	33,732	14,999	1,162,306	256,259
Employee benefit programs	28,766	* 159	94,613	50,554	80,324	318,063	748,380
Ordinary loss from other partnerships and fiduciaries	* 2,978	0	* 21,922	34,564	* 1,057	* 116,827	139,404
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,648	0	* 616	12,944	* 3,544	10,550	17,624
Other deductions	966,547	* 54,505	769,680	1,250,251	959,018	15,038,394	15,628,181
<b>Ordinary business income (loss)</b>	<b>105,640</b>	<b>* -3,680</b>	<b>-301,925</b>	<b>-78,925</b>	<b>-15,583</b>	<b>10,873,692</b>	<b>21,317,364</b>
Net income	445,968	* 16,801	303,719	518,505	397,460	15,798,588	24,019,913
Loss	340,328	* 20,480	605,644	597,430	413,043	4,924,896	2,702,549
<b>Portfolio income (loss) distributed directly to partners</b>	<b>63,937</b>	<b>28</b>	<b>24,809</b>	<b>544,572</b>	<b>41,150</b>	<b>3,655,668</b>	<b>1,746,882</b>
Interest income	16,391	28	12,806	184,941	5,997	1,373,645	301,961
Dividend income	0	0	7,301	422,799	* 1,128	2,384,571	468,351
Royalties	* 3,277	0	241	5,470	0	10,297	872,182
Net short-term capital gain (loss)	0	0	* 130	5	* 33,584	* -2,857	227
Net long-term capital gain (loss)	* 44,269	0	* 4,331	* -68,643	* 440	-109,989	104,161
<b>Net rental real estate income (loss)</b>	<b>68</b>	<b>0</b>	<b>* 1,443</b>	<b>* 1,699</b>	<b>* 78</b>	<b>* 444</b>	<b>4,575</b>
Net income	68	0	* 2,187	* 1,707	* 78	* 444	4,671
Loss	0	0	744	8	0	0	95
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 1,074</b>	<b>* 2,418</b>	<b>0</b>	<b>206,949</b>	<b>8,169</b>
Net income	0	0	* 1,074	* 2,418	0	209,769	8,170
Loss	0	0	0	0	0	2,820	1
<b>Total net income (loss) [1]</b>	<b>125,377</b>	<b>* -3,652</b>	<b>-279,060</b>	<b>538,403</b>	<b>-8,379</b>	<b>14,849,598</b>	<b>22,972,603</b>
Net income	461,917	* 16,828	322,538	1,119,531	399,574	19,265,459	25,513,219
Loss	336,541	* 20,480	601,598	581,128	407,953	4,415,862	2,540,616

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>632</b>	<b>1,254</b>	<b>1,647</b>	<b>4,308</b>	<b>5,236</b>	<b>5,971</b>	<b>1,615</b>
<b>Number of partners</b>	<b>3,407</b>	<b>3,241</b>	<b>4,220</b>	<b>13,447</b>	<b>31,570</b>	<b>30,976</b>	<b>5,140</b>
<b>Total assets</b>	<b>15,546,338</b>	<b>8,973,972</b>	<b>20,638,020</b>	<b>18,967,432</b>	<b>53,539,457</b>	<b>27,093,782</b>	<b>5,060,346</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>18,321,836</b>	<b>8,292,077</b>	<b>37,763,992</b>	<b>25,709,481</b>	<b>33,701,546</b>	<b>18,735,228</b>	<b>6,431,292</b>
Business receipts	18,148,583	8,141,370	37,574,904	25,315,700	33,000,749	17,560,920	6,172,957
Ordinary income from other partnerships and fiduciaries	* 15,519	* 7,566	* 80,549	* 11,713	* 6,256	* 20,812	* 226,116
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	19,371	34,933	5,168	51,105	60,514	12,019	1,938
Other income	138,362	108,207	103,371	330,963	634,026	1,141,478	30,281
<b>Total deductions</b>	<b>18,234,686</b>	<b>8,299,288</b>	<b>36,318,293</b>	<b>24,286,988</b>	<b>33,505,855</b>	<b>20,786,199</b>	<b>5,867,198</b>
Cost of good sold	14,610,133	6,168,851	33,430,828	19,242,822	24,638,818	14,225,678	4,273,580
Inventory, beginning of year	1,580,306	1,245,631	3,656,358	2,570,954	5,320,920	1,236,066	766,722
Purchases	9,514,630	3,206,800	25,131,504	12,398,980	13,229,382	9,154,114	2,807,287
Cost of labor	1,785,826	886,063	1,901,395	3,016,806	2,872,104	912,030	431,614
Additional inventory costs (section 263A)	69,180	26,247	58,441	136,806	88,492	112,406	16,715
Other costs	3,570,457	2,200,917	6,841,676	4,143,175	9,820,310	4,281,709	1,085,231
Less: Inventory, end of year	1,910,267	1,396,807	4,158,547	3,023,898	6,692,390	1,470,647	833,990
Salaries and wages	877,784	543,292	666,923	1,393,462	1,953,781	1,752,379	419,808
Guaranteed payments to partners	49,767	* 45,865	112,448	209,350	159,013	55,322	27,997
Rent paid	68,337	141,173	54,685	185,865	281,910	83,007	69,971
Interest paid	472,296	163,651	244,320	288,506	406,041	231,672	67,341
Taxes and licenses	95,469	90,418	118,801	199,319	902,397	100,922	47,349
Bad debts	12,567	17,961	6,649	19,249	32,653	9,679	9,154
Repairs and maintenance	76,838	67,298	60,308	155,630	110,436	175,246	10,166
Depreciation	289,287	181,772	310,020	507,703	470,131	778,205	56,138
Depletion	0	13,628	0	0	0	0	0
Retirement plans, etc.	41,522	26,731	38,244	49,466	49,857	94,978	13,958
Employee benefit programs	125,927	54,789	76,352	224,960	293,058	185,751	29,540
Ordinary loss from other partnerships and fiduciaries	* 65,728	* 10,230	* 14,345	118,097	13,598	* 110,542	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	3,032	* 2,731	6,425	5,049	8,849	2,703	* 1,481
Other deductions	1,445,999	770,897	1,177,946	1,687,508	4,185,313	2,980,114	840,715
<b>Ordinary business income (loss)</b>	<b>87,150</b>	<b>-7,211</b>	<b>1,445,699</b>	<b>1,422,493</b>	<b>195,691</b>	<b>-2,050,971</b>	<b>564,094</b>
Net income	751,179	384,307	2,071,256	2,000,829	2,197,803	978,939	702,049
Loss	664,029	391,518	625,557	578,337	2,002,112	3,029,910	137,955
<b>Portfolio income (loss) distributed directly to partners</b>	<b>180,677</b>	<b>21,952</b>	<b>108,911</b>	<b>92,092</b>	<b>1,218,349</b>	<b>576,519</b>	<b>46,841</b>
Interest income	106,677	3,114	66,372	31,383	679,875	46,902	10,007
Dividend income	* 27,379	6,824	31,424	51,165	194,776	* 445,811	* 19,819
Royalties	* 111,863	636	1,177	* 9,398	* 189,855	16,777	2,690
Net short-term capital gain (loss)	* -346	0	80	* -72	* -125	* 209	-111
Net long-term capital gain (loss)	* -64,896	* 11,379	* 9,859	* 2,817	* 153,968	* 66,819	* 14,436
<b>Net rental real estate income (loss)</b>	<b>* 1,160</b>	<b>* 597</b>	<b>* 1,085</b>	<b>* 2,800</b>	<b>* 13,220</b>	<b>* 21,085</b>	<b>* 3,828</b>
Net income	* 1,160	* 612	* 1,085	* 2,800	* 13,354	* 21,101	* 3,828
Loss	0	15	0	0	134	16	0
<b>Other net rental income (loss)</b>	<b>71</b>	<b>* -1,011</b>	<b>* 13,594</b>	<b>* 27</b>	<b>* 180,097</b>	<b>* 245</b>	<b>0</b>
Net income	71	* 377	* 13,599	* 217	* 180,098	* 245	0
Loss	0	* 1,387	4	190	2	0	0
<b>Total net income (loss) [1]</b>	<b>334,300</b>	<b>2,949</b>	<b>1,559,350</b>	<b>1,517,267</b>	<b>1,453,514</b>	<b>-1,520,151</b>	<b>600,438</b>
Net income	843,912	389,038	2,128,290	2,075,107	2,957,983	1,007,370	734,368
Loss	509,613	386,089	568,940	557,840	1,504,469	2,527,521	133,930

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	<b>5,268</b>	<b>917</b>	<b>11,150</b>	<b>73,201</b>	<b>42,396</b>	<b>18,956</b>	<b>11,849</b>
<b>Number of partners</b>	<b>16,013</b>	<b>3,248</b>	<b>41,843</b>	<b>538,253</b>	<b>123,605</b>	<b>385,755</b>	<b>28,893</b>
<b>Total assets</b>	<b>74,480,866</b>	<b>1,265,565</b>	<b>35,961,023</b>	<b>218,187,546</b>	<b>72,475,830</b>	<b>141,632,447</b>	<b>4,079,268</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>100,045,495</b>	<b>2,483,929</b>	<b>22,748,917</b>	<b>700,973,230</b>	<b>181,642,616</b>	<b>505,674,313</b>	<b>13,656,301</b>
Business receipts	97,861,027	2,475,307	22,121,511	692,041,256	178,506,352	500,605,737	12,929,167
Ordinary income from other partnerships and fiduciaries	* 62,598	* 44	* 73,547	2,551,213	333,887	2,214,406	* 2,920
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	24,515	* 299	106,759	257,387	175,189	80,319	* 1,879
Other income	2,097,355	8,280	447,100	6,123,375	2,627,188	2,773,851	722,335
<b>Total deductions</b>	<b>98,611,624</b>	<b>2,604,671</b>	<b>20,456,406</b>	<b>686,375,440</b>	<b>175,991,820</b>	<b>497,494,030</b>	<b>12,889,590</b>
Cost of good sold	81,848,390	1,879,933	12,877,280	616,454,408	146,181,374	459,723,115	10,549,919
Inventory, beginning of year	8,054,499	211,562	2,673,444	39,759,863	18,557,286	20,736,060	466,517
Purchases	67,661,339	1,111,136	7,380,274	548,669,128	137,617,684	401,879,748	9,171,695
Cost of labor	5,206,777	382,246	757,891	3,194,657	2,012,886	1,155,785	* 25,986
Additional inventory costs (section 263A)	76,046	* 10,302	62,202	1,551,134	612,142	927,145	* 11,847
Other costs	9,917,797	412,180	4,564,703	68,752,768	9,006,296	58,140,228	1,606,244
Less: Inventory, end of year	9,068,068	247,492	2,561,235	45,473,142	21,624,920	23,115,851	732,370
Salaries and wages	2,638,296	189,844	1,681,010	20,511,918	9,363,596	10,454,097	694,226
Guaranteed payments to partners	58,040	* 73,896	186,850	1,895,801	936,702	807,179	151,920
Rent paid	351,166	49,334	223,514	3,302,554	1,646,252	1,579,438	76,863
Interest paid	1,196,269	68,550	249,449	3,052,290	1,270,841	1,727,764	53,685
Taxes and licenses	584,670	16,516	152,602	2,592,658	1,073,062	1,458,275	61,320
Bad debts	16,507	* 2,846	36,194	422,175	194,712	170,984	56,479
Repairs and maintenance	137,140	7,208	48,614	1,104,589	433,490	664,669	6,430
Depreciation	3,370,161	27,594	494,164	4,658,254	1,423,337	3,162,000	72,917
Depletion	0	0	0	16,413	0	16,413	0
Retirement plans, etc.	384,253	* 413	34,376	621,319	138,811	473,772	8,736
Employee benefit programs	1,077,038	7,437	198,213	1,923,534	843,446	1,047,592	32,496
Ordinary loss from other partnerships and fiduciaries	* 20,750	0	* 5,820	395,134	223,009	169,798	* 2,327
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	7,840	* 100	* 751	186,716	102,306	48,368	36,043
Other deductions	6,921,103	280,999	4,267,569	29,237,678	12,160,881	15,990,568	1,086,229
<b>Ordinary business income (loss)</b>	<b>1,433,870</b>	<b>-120,742</b>	<b>2,292,510</b>	<b>14,597,790</b>	<b>5,650,796</b>	<b>8,180,283</b>	<b>766,711</b>
Net income	2,888,779	106,189	3,188,524	20,472,368	8,548,512	11,017,649	906,207
Loss	1,454,909	* 226,930	896,013	5,874,578	2,897,716	2,837,366	139,497
<b>Portfolio income (loss) distributed directly to partners</b>	<b>666,126</b>	<b>* 1,778</b>	<b>900,654</b>	<b>1,610,509</b>	<b>293,395</b>	<b>1,098,152</b>	<b>218,962</b>
Interest income	72,656	* 239	8,781	321,930	91,771	221,199	8,960
Dividend income	314,785	1,539	* 142,701	571,115	120,254	450,617	* 244
Royalties	27,942	0	* 747,834	28,934	20,854	8,080	0
Net short-term capital gain (loss)	4,276	0	4	-733	-2,826	980	* 1,114
Net long-term capital gain (loss)	246,468	0	* 1,333	689,263	63,342	417,277	* 208,644
<b>Net rental real estate income (loss)</b>	<b>* -1,520</b>	<b>* 193</b>	<b>* 307</b>	<b>11,074</b>	<b>8,837</b>	<b>-5,023</b>	<b>* 7,261</b>
Net income	* 399	* 193	* 307	49,156	12,972	27,027	* 9,158
Loss	* 1,919	0	0	38,082	* 4,135	32,050	* 1,897
<b>Other net rental income (loss)</b>	<b>56,073</b>	<b>0</b>	<b>82</b>	<b>42,951</b>	<b>-6,301</b>	<b>49,155</b>	<b>* 97</b>
Net income	56,079	0	82	54,958	4,977	49,884	* 97
Loss	6	0	0	12,007	* 11,278	729	0
<b>Total net income (loss) [1]</b>	<b>1,903,805</b>	<b>-118,771</b>	<b>3,192,216</b>	<b>15,573,793</b>	<b>5,886,210</b>	<b>8,904,310</b>	<b>783,273</b>
Net income	2,973,417	107,920	4,011,754	21,316,824	8,753,027	11,647,200	916,597
Loss	1,069,611	* 226,691	819,538	5,743,031	2,866,816	2,742,890	133,324

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>161,596</b>	<b>14,137</b>	<b>5,913</b>	<b>4,775</b>	<b>5,184</b>	<b>22,981</b>	<b>5,686</b>
<b>Number of partners</b>	<b>647,523</b>	<b>37,379</b>	<b>13,582</b>	<b>16,794</b>	<b>20,883</b>	<b>57,670</b>	<b>46,651</b>
<b>Total assets</b>	<b>161,364,701</b>	<b>40,792,692</b>	<b>4,315,152</b>	<b>2,253,699</b>	<b>6,546,069</b>	<b>23,956,378</b>	<b>5,442,273</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>442,305,607</b>	<b>131,628,766</b>	<b>12,435,073</b>	<b>6,940,645</b>	<b>10,965,105</b>	<b>86,293,743</b>	<b>14,087,539</b>
Business receipts	432,992,715	127,976,423	12,121,322	6,899,960	10,866,923	83,745,302	13,979,293
Ordinary income from other partnerships and fiduciaries	673,486	126,820	5,339	0	* 1,334	129,690	* 5,377
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	184,568	95,324	390	* 150	6,097	22,582	* 121
Other income	8,454,837	3,430,200	308,022	40,535	90,750	2,396,170	102,747
<b>Total deductions</b>	<b>436,915,572</b>	<b>129,789,253</b>	<b>11,875,813</b>	<b>6,875,157</b>	<b>10,906,364</b>	<b>86,178,856</b>	<b>13,754,656</b>
Cost of good sold	345,708,488	111,307,465	7,187,912	4,782,536	7,824,598	64,458,448	8,874,422
Inventory, beginning of year	39,594,981	19,096,631	1,226,216	440,963	1,672,242	4,348,060	1,160,852
Purchases	333,818,886	109,798,722	6,378,885	4,628,675	7,201,256	62,770,776	8,506,560
Cost of labor	3,027,187	1,183,760	231,176	* 49,248	222,338	523,105	160,168
Additional inventory costs (section 263A)	938,939	230,974	132,284	21,721	17,706	101,707	41,294
Other costs	12,666,060	1,869,878	541,200	86,372	638,453	1,306,631	339,841
Less: Inventory, end of year	44,337,565	20,872,501	1,321,848	444,442	1,927,397	4,591,831	1,334,293
Salaries and wages	28,702,139	6,983,603	1,372,044	700,335	1,099,527	7,770,421	1,685,785
Guaranteed payments to partners	1,903,013	304,562	78,381	185,668	116,907	252,713	283,476
Rent paid	9,310,251	1,712,256	735,234	256,407	322,099	1,886,287	487,535
Interest paid	2,755,330	619,536	111,298	27,439	108,127	495,365	49,433
Taxes and licenses	4,423,130	1,050,067	213,163	95,277	139,338	1,103,067	180,921
Bad debts	566,197	94,013	23,644	17,488	20,106	17,333	60,292
Repairs and maintenance	1,767,050	265,286	66,882	18,058	68,877	559,004	44,351
Depreciation	5,623,438	897,798	120,145	63,713	131,838	1,513,560	316,251
Depletion	378	378	0	0	0	0	0
Retirement plans, etc.	486,663	40,792	13,077	* 1,889	5,718	326,233	13,815
Employee benefit programs	1,965,845	497,833	50,019	13,786	76,370	804,930	69,234
Ordinary loss from other partnerships and fiduciaries	158,719	4,682	* 1,841	* 154	0	* 22,687	* 20,337
Farm net loss	* 8,879	0	0	0	* 5,105	* 3,774	0
Net loss, noncapital assets	45,583	4,340	1,094	* 2,507	* 2,010	* 8,179	7,271
Other deductions	33,490,470	6,006,643	1,901,077	709,898	985,746	6,956,854	1,661,535
<b>Ordinary business income (loss)</b>	<b>5,390,036</b>	<b>1,839,513</b>	<b>559,261</b>	<b>65,488</b>	<b>58,741</b>	<b>114,887</b>	<b>332,883</b>
Net income	11,490,870	2,672,902	774,964	216,841	401,603	1,286,567	658,562
Loss	6,100,834	833,389	215,703	151,353	342,862	1,171,680	325,679
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,055,391</b>	<b>105,092</b>	<b>48,589</b>	<b>1,553</b>	<b>7,521</b>	<b>332,298</b>	<b>22,258</b>
Interest income	335,812	52,504	4,722	1,157	6,800	117,342	9,417
Dividend income	373,844	1,371	* 205	* 461	* 609	90,316	* 6,474
Royalties	19,910	* 3	50	0	* 24	* 7,068	5,523
Net short-term capital gain (loss)	6,078	* -290	69	* -133	* 145	* 8,058	* 172
Net long-term capital gain (loss)	319,746	51,504	* 43,543	* 68	* -56	109,514	* 671
<b>Net rental real estate income (loss)</b>	<b>147,642</b>	<b>-1,496</b>	<b>* 6,793</b>	<b>* -740</b>	<b>* 437</b>	<b>72,120</b>	<b>* 4,866</b>
Net income	299,526	4,855	* 6,841	* 78	* 437	83,779	* 4,866
Loss	151,884	* 6,351	48	* 818	0	* 11,659	0
<b>Other net rental income (loss)</b>	<b>52,877</b>	<b>* 3,104</b>	<b>* 394</b>	<b>* 3,679</b>	<b>* 891</b>	<b>* 6,013</b>	<b>578</b>
Net income	52,891	* 3,117	* 394	* 3,679	* 891	* 6,013	580
Loss	14	13	0	0	0	0	2
<b>Total net income (loss) [1]</b>	<b>6,320,122</b>	<b>1,894,999</b>	<b>571,425</b>	<b>70,045</b>	<b>67,501</b>	<b>407,746</b>	<b>359,743</b>
Net income	12,285,437	2,717,489	786,921	221,266	406,101	1,429,285	669,709
Loss	5,965,316	822,490	215,496	151,221	338,600	1,021,539	309,966

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>8,166</b>	<b>21,999</b>	<b>8,920</b>	<b>2,420</b>	<b>32,049</b>	<b>29,367</b>
<b>Number of partners</b>	<b>19,909</b>	<b>49,797</b>	<b>23,201</b>	<b>5,679</b>	<b>76,517</b>	<b>279,462</b>
<b>Total assets</b>	<b>16,651,151</b>	<b>11,653,291</b>	<b>4,819,881</b>	<b>4,840,256</b>	<b>10,096,763</b>	<b>29,997,098</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>89,463,132</b>	<b>12,532,225</b>	<b>5,478,349</b>	<b>10,849,741</b>	<b>20,014,327</b>	<b>41,616,961</b>
Business receipts	88,928,195	12,273,352	5,377,114	10,669,290	19,600,038	40,555,504
Ordinary income from other partnerships and fiduciaries	29,614	* 86,804	* 519	7,665	* 65,063	215,261
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	17,015	* 10,511	* 1,171	* 197	3,109	27,902
Other income	488,308	161,559	99,546	172,589	346,116	818,294
<b>Total deductions</b>	<b>89,076,967</b>	<b>12,175,672</b>	<b>5,570,392</b>	<b>10,485,501</b>	<b>19,232,229</b>	<b>40,994,710</b>
Cost of good sold	81,982,180	6,988,116	3,447,645	7,057,023	12,918,990	28,879,154
Inventory, beginning of year	1,123,240	2,439,824	764,065	1,589,846	3,767,697	1,965,344
Purchases	79,782,359	6,686,747	3,014,400	6,896,051	12,439,596	25,714,860
Cost of labor	121,266	* 81,646	* 30,910	* 6,296	179,120	238,156
Additional inventory costs (section 263A)	74,346	28,040	* 20,264	48,028	114,822	107,752
Other costs	2,097,611	369,076	1,266,203	225,487	852,407	3,072,903
Less: Inventory, end of year	1,216,643	2,617,216	1,648,198	1,708,683	4,434,652	2,219,860
Salaries and wages	1,772,048	1,428,821	559,110	1,214,980	1,611,075	2,504,390
Guaranteed payments to partners	45,409	58,040	* 61,889	* 13,209	217,967	284,791
Rent paid	678,644	875,548	254,243	448,785	1,239,503	413,709
Interest paid	502,753	111,822	100,200	78,115	161,639	389,602
Taxes and licenses	430,262	276,671	87,159	183,234	325,927	338,044
Bad debts	12,574	27,783	* 3,192	22,151	13,725	253,897
Repairs and maintenance	291,004	60,984	31,982	59,648	99,189	201,785
Depreciation	1,013,244	186,383	118,911	219,889	263,967	777,739
Depletion	0	0	0	0	0	0
Retirement plans, etc.	8,924	4,517	* 3,270	9,302	8,936	50,189
Employee benefit programs	42,760	53,349	37,414	50,933	75,390	193,827
Ordinary loss from other partnerships and fiduciaries	28,691	0	* 67,230	0	* 217	* 12,881
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	282	* 1,581	4,520	7,679	* 6,084	35
Other deductions	2,268,193	2,102,056	793,628	1,120,553	2,289,620	6,694,669
<b>Ordinary business income (loss)</b>	<b>386,164</b>	<b>356,553</b>	<b>-92,043</b>	<b>364,240</b>	<b>782,098</b>	<b>622,251</b>
Net income	716,202	770,560	195,425	539,538	1,351,291	1,906,415
Loss	330,037	414,006	287,468	175,298	569,192	1,284,165
<b>Portfolio income (loss) distributed directly to partners</b>	<b>7,774</b>	<b>13,305</b>	<b>6,327</b>	<b>277,775</b>	<b>103,647</b>	<b>129,252</b>
Interest income	6,722	4,569	6,264	12,728	67,047	46,538
Dividend income	443	* 2,058	* 63	264,668	* 361	6,816
Royalties	0	336	0	0	* 6,378	529
Net short-term capital gain (loss)	-1,993	0	0	0	* -10	* 60
Net long-term capital gain (loss)	2,601	* 6,343	0	379	* 29,871	* 75,309
<b>Net rental real estate income (loss)</b>	<b>-25,946</b>	<b>* 25,557</b>	<b>7</b>	<b>* 34,336</b>	<b>* 30,973</b>	<b>* 736</b>
Net income	102,990	* 29,463	7	* 34,336	* 31,139	* 736
Loss	* 128,936	* 3,906	0	0	166	0
<b>Other net rental income (loss)</b>	<b>7,768</b>	<b>838</b>	<b>0</b>	<b>7,741</b>	<b>* 25</b>	<b>* 21,846</b>
Net income	7,768	838	0	7,741	* 25	* 21,846
Loss	0	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>375,151</b>	<b>389,911</b>	<b>-85,708</b>	<b>683,712</b>	<b>886,882</b>	<b>698,716</b>
Net income	809,219	805,786	201,728	858,083	1,424,585	1,955,265
Loss	434,068	415,876	287,436	174,370	537,703	1,256,550

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>40,351</b>	<b>3,451</b>	<b>1,095</b>	<b>22,914</b>	<b>2,567</b>	<b>1,221</b>	<b>* 402</b>
<b>Number of partners</b>	<b>2,445,371</b>	<b>7,316</b>	<b>63,709</b>	<b>51,430</b>	<b>9,092</b>	<b>2,255,757</b>	<b>* 844</b>
<b>Total assets</b>	<b>342,274,699</b>	<b>13,899,620</b>	<b>22,226,343</b>	<b>7,336,303</b>	<b>1,720,914</b>	<b>252,633,298</b>	<b>* 1,153,024</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>173,169,667</b>	<b>9,750,510</b>	<b>7,774,629</b>	<b>28,754,734</b>	<b>2,721,889</b>	<b>86,660,935</b>	<b>* 479,601</b>
Business receipts	168,154,123	9,325,214	7,099,301	28,178,119	2,710,444	84,042,980	* 464,767
Ordinary income from other partnerships and fiduciaries	1,938,125	* 13,767	* 21,211	* 28,010	0	1,549,209	0
Farm net profit	* 449	0	445	0	0	0	0
Net gain, noncapital assets	829,716	307,139	116,336	156,810	* 873	221,992	56
Other income	2,247,254	104,390	537,337	391,795	* 10,573	846,754	* 14,778
<b>Total deductions</b>	<b>172,066,093</b>	<b>10,034,937</b>	<b>8,145,036</b>	<b>28,386,152</b>	<b>2,611,312</b>	<b>86,974,627</b>	<b>* 471,981</b>
Cost of good sold	102,361,958	6,906,892	2,909,520	14,864,600	* 640,069	54,687,405	* 153,352
Inventory, beginning of year	3,061,578	109,157	69,330	88,865	* 2,279	1,971,161	* 2,051
Purchases	63,106,338	4,417,276	* 623,213	6,487,990	0	40,847,944	* 14,273
Cost of labor	4,020,556	246,533	517,083	1,014,553	* 304,592	* 46,441	* 20,991
Additional inventory costs (section 263A)	222,655	2,013	0	* 199,992	0	* 4,088	0
Other costs	34,935,535	2,251,299	1,760,962	7,161,312	* 335,765	13,871,233	* 121,296
Less: Inventory, end of year	2,984,704	* 119,386	* 61,067	88,112	* 2,567	2,053,462	* 5,259
Salaries and wages	7,889,516	443,352	474,080	2,482,886	652,120	1,058,541	* 75,491
Guaranteed payments to partners	617,954	34,693	* 18,925	281,901	* 785	55,958	0
Rent paid	2,268,437	143,131	108,674	591,682	62,161	476,646	* 14,322
Interest paid	5,770,179	143,487	440,107	197,433	35,289	4,031,952	* 4,490
Taxes and licenses	2,216,966	69,057	75,728	409,521	83,669	1,199,473	* 12,303
Bad debts	91,361	8,096	* 3,726	34,820	* 1,809	6,186	0
Repairs and maintenance	2,413,921	146,812	91,887	671,997	40,612	1,078,681	* 7,685
Depreciation	19,814,196	991,087	790,655	1,146,414	112,323	15,646,609	* 47,316
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	260,200	* 7,081	4,217	24,750	* 1,552	101,153	* 216
Employee benefit programs	819,447	71,175	115,134	119,830	* 49,802	173,513	* 10,362
Ordinary loss from other partnerships and fiduciaries	479,688	* 1,756	* 3,492	* 28,615	1	351,709	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	56,305	46	54	* 1,026	0	33,099	0
Other deductions	27,005,965	1,068,273	3,108,837	7,530,677	931,122	8,073,702	* 146,446
<b>Ordinary business income (loss)</b>	<b>1,103,574</b>	<b>-284,427</b>	<b>-370,407</b>	<b>368,582</b>	<b>110,577</b>	<b>-313,692</b>	<b>* 7,620</b>
Net income	11,470,601	304,747	381,106	1,064,258	137,070	6,386,832	* 51,796
Loss	10,367,026	589,174	751,512	695,676	* 26,493	6,700,524	* 44,176
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,093,453</b>	<b>9,105</b>	<b>8,951</b>	<b>84,693</b>	<b>464</b>	<b>907,141</b>	<b>* 261</b>
Interest income	298,492	6,953	9,929	14,095	190	243,951	* 258
Dividend income	288,939	* 34	56,254	* 593	* 43	142,870	* 2
Royalties	* 9,032	107	[2]	0	0	8,912	0
Net short-term capital gain (loss)	-37,449	0	* 195	* 293	-6	-8,578	0
Net long-term capital gain (loss)	534,440	* 2,011	* -57,427	* 69,712	237	519,987	0
<b>Net rental real estate income (loss)</b>	<b>47,886</b>	<b>* 5,431</b>	<b>* 800</b>	<b>* 1,133</b>	<b>-151</b>	<b>* 24,114</b>	<b>0</b>
Net income	77,784	* 5,431	800	* 1,159	0	* 24,114	0
Loss	* 29,898	0	[2]	26	151	0	0
<b>Other net rental income (loss)</b>	<b>-99,052</b>	<b>* -72,367</b>	<b>2,997</b>	<b>* 10,105</b>	<b>-16,047</b>	<b>* 23,382</b>	<b>0</b>
Net income	52,262	2,997	2,997	* 22,868	0	* 23,382	0
Loss	* 151,314	* 72,368	0	* 12,763	16,047	0	0
<b>Total net income (loss) [1]</b>	<b>1,648,871</b>	<b>-344,269</b>	<b>-300,428</b>	<b>394,509</b>	<b>94,612</b>	<b>129,537</b>	<b>* 7,881</b>
Net income	11,988,808	313,598	408,483	1,079,732	137,143	6,727,166	* 52,057
Loss	10,339,937	657,867	708,911	685,223	* 42,531	6,597,629	* 44,176

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>6,858</b>	<b>195</b>	<b>1,648</b>	<b>44,068</b>	<b>10,496</b>	<b>13,836</b>	<b>3,183</b>
<b>Number of partners</b>	<b>52,850</b>	<b>556</b>	<b>3,816</b>	<b>215,393</b>	<b>42,437</b>	<b>43,143</b>	<b>48,106</b>
<b>Total assets</b>	<b>23,451,964</b>	<b>546,775</b>	<b>19,306,458</b>	<b>715,915,213</b>	<b>21,000,851</b>	<b>32,988,714</b>	<b>121,395,999</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>22,746,194</b>	<b>1,535,773</b>	<b>12,745,401</b>	<b>311,243,814</b>	<b>15,600,936</b>	<b>16,876,495</b>	<b>56,569,060</b>
Business receipts	22,329,475	1,531,585	12,472,239	292,325,567	14,993,569	16,017,700	52,639,813
Ordinary income from other partnerships and fiduciaries	150,448	1,366	174,113	10,115,078	* 69,021	260,171	2,302,162
Farm net profit	0	0	* 4	0	0	0	0
Net gain, noncapital assets	24,110	0	2,401	593,074	83,791	* 10,469	91,472
Other income	242,162	* 2,822	96,645	8,210,094	454,556	588,156	1,535,613
<b>Total deductions</b>	<b>22,144,622</b>	<b>1,503,205</b>	<b>11,794,221</b>	<b>297,608,455</b>	<b>15,538,596</b>	<b>20,203,488</b>	<b>49,891,422</b>
Cost of good sold	13,589,394	* 976,787	7,633,938	76,529,137	4,008,853	8,057,409	7,523,192
Inventory, beginning of year	263,477	* 1,612	553,646	4,109,651	365,454	427,303	4
Purchases	3,926,180	* 29,921	6,759,541	37,932,920	1,145,334	437,218	53,378
Cost of labor	1,657,736	* 86,039	126,588	1,466,694	461,213	* 190,297	* 98,236
Additional inventory costs (section 263A)	* 15,552	0	* 1,010	646,681	7,932	* 68,371	349
Other costs	7,956,065	* 861,651	615,952	36,292,483	2,391,653	7,216,684	7,420,485
Less: Inventory, end of year	229,615	* 2,436	422,799	3,919,291	362,734	282,463	49,260
Salaries and wages	1,713,624	111,003	878,419	26,982,898	3,632,441	1,555,620	5,691,239
Guaranteed payments to partners	201,456	* 8,136	* 16,101	1,042,634	190,903	410,727	* 39,427
Rent paid	294,459	16,872	560,492	8,451,901	327,776	503,168	663,766
Interest paid	693,927	* 37,553	185,940	9,995,479	338,263	673,514	3,174,550
Taxes and licenses	199,950	12,037	155,228	4,903,972	370,597	201,600	771,626
Bad debts	33,370	* 237	3,117	2,519,753	84,443	14,887	423,943
Repairs and maintenance	224,087	5,509	146,651	2,564,868	118,607	84,037	427,442
Depreciation	652,167	8,181	419,446	33,080,564	333,057	384,128	3,517,549
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	106,102	* 1,022	14,107	1,647,503	116,333	15,854	127,248
Employee benefit programs	184,963	* 2,877	91,792	2,582,620	320,578	81,770	654,733
Ordinary loss from other partnerships and fiduciaries	* 84,132	* 187	* 9,797	4,207,452	* 78,560	985,808	83,441
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 21,788	0	* 292	339,669	14,054	* 7,726	17,273
Other deductions	4,145,203	322,803	1,678,902	122,760,006	5,604,132	7,227,241	26,775,994
<b>Ordinary business income (loss)</b>	<b>601,572</b>	<b>32,568</b>	<b>951,181</b>	<b>13,635,358</b>	<b>62,339</b>	<b>-3,326,993</b>	<b>6,677,638</b>
Net income	1,961,334	52,385	1,131,073	35,282,599	1,232,278	1,479,557	8,544,597
Loss	1,359,763	* 19,817	179,893	21,647,241	1,169,938	4,806,550	1,866,960
<b>Portfolio income (loss) distributed directly to partners</b>	<b>54,972</b>	<b>* 254</b>	<b>27,612</b>	<b>8,459,391</b>	<b>320,591</b>	<b>3,033,098</b>	<b>511,052</b>
Interest income	11,974	* 253	10,888	4,437,317	82,648	38,052	322,262
Dividend income	72,353	* 1	16,788	261,378	1,487	11,868	110,916
Royalties	0	0	* 13	3,257,335	224,082	2,883,622	118,641
Net short-term capital gain (loss)	-29,331	0	-21	-13,914	* 3,893	* -56,610	* 42,028
Net long-term capital gain (loss)	* -25	0	* -55	517,276	8,482	156,166	-82,794
<b>Net rental real estate income (loss)</b>	<b>* 39,397</b>	<b>0</b>	<b>* -22,836</b>	<b>18,671</b>	<b>* 4,613</b>	<b>* 868</b>	<b>* 962</b>
Net income	* 40,703	0	* 5,578	22,733	* 5,373	* 2,363	* 962
Loss	* 1,306	0	* 28,414	* 4,062	* 761	1,495	0
<b>Other net rental income (loss)</b>	<b>* -47,122</b>	<b>0</b>	<b>0</b>	<b>338,725</b>	<b>7,872</b>	<b>* 23,097</b>	<b>* 100,592</b>
Net income	* 3,015	0	0	681,672	7,872	* 23,097	* 100,592
Loss	* 50,136	0	0	342,947	0	0	0
<b>Total net income (loss) [1]</b>	<b>678,174</b>	<b>32,822</b>	<b>956,033</b>	<b>21,948,783</b>	<b>383,041</b>	<b>-369,486</b>	<b>7,331,010</b>
Net income	2,056,850	52,416	1,161,363	39,420,731	1,477,558	2,155,206	9,004,261
Loss	1,378,676	* 19,594	205,331	17,471,948	1,094,517	2,524,692	1,673,252

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>5,373</b>	<b>3,898</b>	<b>7,280</b>	<b>301,267</b>	<b>* 7</b>	<b>14,909</b>	<b>2,593</b>
<b>Number of partners</b>	<b>32,548</b>	<b>12,150</b>	<b>37,010</b>	<b>6,597,560</b>	<b>* 137</b>	<b>105,983</b>	<b>7,908</b>
<b>Total assets</b>	<b>517,555,206</b>	<b>11,301,011</b>	<b>11,673,432</b>	<b>11,349,325,448</b>	<b>* 7,203,218</b>	<b>150,074,660</b>	<b>36,516,385</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>203,978,459</b>	<b>4,828,721</b>	<b>13,390,142</b>	<b>335,062,565</b>	<b>* 2,126,547</b>	<b>19,774,394</b>	<b>10,534,235</b>
Business receipts	190,986,736	4,434,658	13,253,092	196,303,981	* 2,063,692	12,880,549	9,587,543
Ordinary income from other partnerships and fiduciaries	7,367,375	* 33,732	* 82,618	36,583,615	6,050	1,169,069	* 115,122
Farm net profit	0	0	0	* 12,557	0	0	0
Net gain, noncapital assets	400,709	* 199	* 6,434	5,526,898	0	259,663	* 12,171
Other income	5,223,639	360,132	47,999	96,635,514	56,805	5,465,113	819,398
<b>Total deductions</b>	<b>196,098,476</b>	<b>4,752,772</b>	<b>11,123,701</b>	<b>298,841,208</b>	<b>* 1,882,681</b>	<b>16,674,768</b>	<b>8,531,065</b>
Cost of good sold	54,074,925	1,217,100	1,647,658	66,695,711	876,912	3,796,709	1,347,648
Inventory, beginning of year	3,276,193	* 1,031	* 39,665	4,219,551	1,829	* 295,233	* 18,802
Purchases	35,485,319	* 416,647	* 395,024	46,975,795	851,272	3,037,367	* 168,807
Cost of labor	524,485	* 45,611	* 146,853	943,765	0	* 37,995	* 43,307
Additional inventory costs (section 263A)	488,679	* 81,348	1	166,324	0	* 1,562	* -344
Other costs	17,460,390	673,470	1,129,801	18,938,997	23,811	795,110	1,142,595
Less: Inventory, end of year	3,160,140	* 1,008	* 63,686	4,548,721	0	* 370,559	* 25,519
Salaries and wages	11,622,730	1,432,046	3,048,822	65,206,651	440,310	2,755,222	1,669,556
Guaranteed payments to partners	205,398	* 55,391	140,789	10,717,011	4,580	203,036	* 137,217
Rent paid	6,575,352	110,455	271,383	5,537,023	49,069	303,987	140,430
Interest paid	5,124,926	152,273	531,954	13,485,954	* 8,884	1,766,904	264,602
Taxes and licenses	2,974,227	130,823	455,099	4,312,752	* 5,008	256,724	125,106
Bad debts	1,912,372	68,430	15,678	3,014,613	0	1,530,576	48,779
Repairs and maintenance	1,758,215	19,650	156,917	707,549	2,299	39,052	41,185
Depreciation	28,257,343	188,577	399,910	5,599,320	6,597	551,819	530,306
Depletion	0	0	0	40,245	0	0	0
Retirement plans, etc.	1,298,363	* 21,846	67,859	1,305,463	47,000	29,971	8,729
Employee benefit programs	1,255,570	72,450	197,519	2,890,691	38,482	165,451	101,941
Ordinary loss from other partnerships and fiduciaries	2,818,867	* 4,288	* 236,487	26,749,754	0	200,285	* 9,522
Farm net loss	0	0	0	92,237	0	0	0
Net loss, noncapital assets	300,213	96	* 307	2,710,495	0	445,578	0
Other deductions	77,919,974	1,279,348	3,953,319	89,775,739	403,540	4,629,453	4,106,044
<b>Ordinary business income (loss)</b>	<b>7,879,983</b>	<b>75,949</b>	<b>2,266,442</b>	<b>36,221,358</b>	<b>* 243,866</b>	<b>3,099,626</b>	<b>2,003,170</b>
Net income	19,791,403	542,058	3,692,706	95,189,488	* 243,866	4,812,307	2,433,678
Loss	11,911,420	466,109	1,426,264	58,968,131	0	1,712,681	430,509
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,223,861</b>	<b>126,473</b>	<b>244,317</b>	<b>551,163,935</b>	<b>* 83,382</b>	<b>3,111,695</b>	<b>128,684</b>
Interest income	3,939,907	22,917	31,531	137,466,048	* 12,252	2,558,888	92,265
Dividend income	106,485	* 249	* 30,373	94,403,017	61,769	50,926	* 199
Royalties	* 1,315	0	* 29,675	8,401,575	0	* 7	0
Net short-term capital gain (loss)	* -1,741	0	* -1,483	17,991,621	528	137,467	* 47,070
Net long-term capital gain (loss)	177,894	* 103,308	* 154,221	292,901,674	8,833	364,407	* -10,849
<b>Net rental real estate income (loss)</b>	<b>* -138</b>	<b>* 10,514</b>	<b>* 1,853</b>	<b>-2,042,807</b>	<b>1</b>	<b>-101,948</b>	<b>* -2,151</b>
Net income	* 593	* 10,514	2,927	2,362,323	1	64,429	* 219
Loss	* 731	0	* 1,075	4,405,130	0	166,377	* 2,370
<b>Other net rental income (loss)</b>	<b>206,128</b>	<b>0</b>	<b>1,036</b>	<b>342,568</b>	<b>0</b>	<b>* 52,688</b>	<b>-6</b>
Net income	549,075	0	1,036	772,845	0	* 52,688	0
Loss	342,947	0	0	430,277	0	0	6
<b>Total net income (loss) [1]</b>	<b>12,133,681</b>	<b>109,628</b>	<b>2,360,910</b>	<b>274,791,758</b>	<b>* 317,888</b>	<b>5,660,186</b>	<b>2,093,476</b>
Net income	22,430,289	574,540	3,778,876	322,755,970	* 317,888	7,401,791	2,508,639
Loss	10,296,608	464,913	1,417,967	47,964,211	0	1,741,604	415,163

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
	(84)	(85)	(86)	(87)	(88)	(89)
<b>Number of partnerships</b>	<b>221,444</b>	<b>9,902</b>	<b>211,542</b>	<b>18,628</b>	<b>43,685</b>	<b>1,595,757</b>
<b>Number of partners</b>	<b>4,538,071</b>	<b>532,188</b>	<b>4,005,883</b>	<b>81,466</b>	<b>1,863,995</b>	<b>7,654,683</b>
<b>Total assets</b>	<b>9,758,720,773</b>	<b>914,544,517</b>	<b>8,844,176,256</b>	<b>25,148,954</b>	<b>1,371,661,458</b>	<b>4,621,913,003</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>273,254,701</b>	<b>98,367,814</b>	<b>174,886,886</b>	<b>20,149,667</b>	<b>9,223,021</b>	<b>148,482,481</b>
Business receipts	148,099,847	58,151,721	89,948,126	19,161,377	4,510,973	120,947,571
Ordinary income from other partnerships and fiduciaries	32,809,367	1,133,997	31,675,371	* 39,244	2,444,761	7,958,400
Farm net profit	* 12,557	* 888	* 11,668	0	0	60,221
Net gain, noncapital assets	5,145,700	241,828	4,903,873	4,751	104,613	4,465,939
Other income	87,187,229	38,839,380	48,347,849	944,294	2,162,674	15,050,351
<b>Total deductions</b>	<b>242,445,513</b>	<b>102,669,250</b>	<b>139,776,263</b>	<b>18,356,463</b>	<b>10,950,718</b>	<b>162,293,029</b>
Cost of good sold	56,266,072	44,048,297	12,217,775	3,084,620	1,323,750	62,377,456
Inventory, beginning of year	3,353,919	398,360	2,955,560	4,817	544,950	36,155,264
Purchases	41,568,634	35,340,969	6,227,666	484,405	865,310	24,423,056
Cost of labor	608,089	19,302	588,787	* 228,863	* 25,512	2,069,885
Additional inventory costs (section 263A)	84,881	61,244	23,637	* 80,255	-30	2,060,026
Other costs	14,534,592	8,449,071	6,085,522	2,289,778	153,110	31,909,130
Less: Inventory, end of year	3,884,045	220,649	3,663,396	3,497	* 265,102	34,239,905
Salaries and wages	55,918,318	24,324,875	31,593,443	3,362,508	1,060,736	14,152,063
Guaranteed payments to partners	9,129,259	1,750,716	7,378,543	841,336	401,582	1,935,027
Rent paid	4,393,631	1,521,901	2,871,730	497,300	152,605	2,832,176
Interest paid	11,030,822	4,923,271	6,107,552	71,706	343,037	8,553,165
Taxes and licenses	3,482,659	1,424,161	2,058,498	324,378	118,877	2,795,628
Bad debts	1,132,116	127,181	1,004,935	15,562	287,579	1,075,450
Repairs and maintenance	551,684	163,659	388,025	54,444	18,885	1,258,667
Depreciation	4,158,125	1,116,074	3,042,052	174,139	178,333	17,250,200
Depletion	40,245	0	40,245	0	0	* 12,732
Retirement plans, etc.	1,137,986	736,231	401,754	61,320	20,457	186,542
Employee benefit programs	2,280,095	1,045,554	1,234,541	260,835	43,887	699,461
Ordinary loss from other partnerships and fiduciaries	22,395,183	424,227	21,970,956	* 9,923	4,134,842	13,557,746
Farm net loss	79,987	0	79,987	0	* 12,250	299,158
Net loss, noncapital assets	2,178,584	71,411	2,107,173	43,256	43,077	2,311,702
Other deductions	68,270,746	20,991,693	47,279,053	9,555,135	2,810,821	32,995,855
<b>Ordinary business income (loss)</b>	<b>30,809,188</b>	<b>-4,301,436</b>	<b>35,110,624</b>	<b>1,793,204</b>	<b>-1,727,696</b>	<b>-13,810,548</b>
Net income	81,003,855	5,900,571	75,103,285	2,685,185	4,010,596	31,144,648
Loss	50,194,667	10,202,006	39,992,661	891,981	5,738,293	44,955,196
<b>Portfolio income (loss) distributed directly to partners</b>	<b>471,292,102</b>	<b>7,270,983</b>	<b>464,021,119</b>	<b>475,326</b>	<b>76,072,747</b>	<b>28,326,532</b>
Interest income	117,179,918	4,844,808	112,335,110	313,941	17,308,783	13,502,384
Dividend income	76,656,727	539,682	76,117,046	5,791	17,627,605	5,730,854
Royalties	5,289,674	5,270	5,284,404	* 412	3,111,483	2,542,599
Net short-term capital gain (loss)	15,470,960	197,543	15,273,416	* 40,246	2,295,350	-676,745
Net long-term capital gain (loss)	256,694,822	1,683,680	255,011,143	114,936	35,729,525	7,227,440
<b>Net rental real estate income (loss)</b>	<b>-2,020,045</b>	<b>50,607</b>	<b>-2,070,652</b>	<b>* 937</b>	<b>80,399</b>	<b>10,232,815</b>
Net income	1,790,991	68,241	1,722,750	* 2,173	504,511	97,325,077
Loss	3,811,036	17,634	3,793,402	* 1,235	424,111	87,092,262
<b>Other net rental income (loss)</b>	<b>125,953</b>	<b>186</b>	<b>125,768</b>	<b>* 191</b>	<b>163,741</b>	<b>315,818</b>
Net income	544,389	* 264	544,125	* 191	175,577	4,203,272
Loss	418,436	* 79	418,357	0	11,836	3,887,453
<b>Total net income (loss) [1]</b>	<b>228,041,416</b>	<b>1,139,116</b>	<b>226,902,300</b>	<b>2,114,475</b>	<b>36,564,316</b>	<b>18,513,922</b>
Net income	268,317,838	7,655,351	260,662,487	2,874,659	41,335,155	144,983,503
Loss	40,276,422	6,516,235	33,760,188	760,183	4,770,839	126,469,581

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>Number of partnerships</b>	<b>1,555,983</b>	<b>507,373</b>	<b>606,678</b>	<b>18,617</b>	<b>105,928</b>	<b>317,387</b>
<b>Number of partners</b>	<b>7,375,161</b>	<b>2,657,254</b>	<b>2,542,735</b>	<b>67,621</b>	<b>575,146</b>	<b>1,532,404</b>
<b>Total assets</b>	<b>4,495,875,900</b>	<b>1,136,582,704</b>	<b>2,151,049,754</b>	<b>46,197,378</b>	<b>171,911,770</b>	<b>990,134,294</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>114,481,781</b>	<b>7,881,072</b>	<b>13,325,211</b>	<b>928,507</b>	<b>3,041,105</b>	<b>89,305,885</b>
Business receipts	91,609,195	5,248,524	9,960,972	754,574	2,288,639	73,356,486
Ordinary income from other partnerships and fiduciaries	7,698,317	1,472,988	977,760	* 19,487	226,642	5,001,441
Farm net profit	60,221	* 229	* 8,359	0	* 20,697	* 30,937
Net gain, noncapital assets	2,599,057	391,220	1,209,723	* 126,204	164,614	707,296
Other income	12,514,990	768,111	1,168,399	28,242	340,512	10,209,726
<b>Total deductions</b>	<b>129,757,066</b>	<b>7,044,961</b>	<b>15,827,318</b>	<b>974,599</b>	<b>3,529,542</b>	<b>102,380,646</b>
Cost of good sold	53,756,226	2,774,970	4,346,091	83,607	763,310	45,788,248
Inventory, beginning of year	35,651,906	2,098,906	1,054,124	* 2,031	826,389	31,670,456
Purchases	21,910,526	493,679	1,714,446	* 4,400	569,064	19,128,937
Cost of labor	1,315,588	* 35,638	* 120,931	* 24,024	* 10,046	1,124,950
Additional inventory costs (section 263A)	2,012,468	* 142,667	* 75,590	0	0	1,794,210
Other costs	26,461,294	2,316,260	2,098,606	* 56,501	-362,340	22,352,267
Less: Inventory, end of year	33,595,555	2,312,180	717,606	* 3,349	279,848	30,282,572
Salaries and wages	11,654,818	708,220	1,084,523	* 69,482	266,550	9,526,043
Guaranteed payments to partners	1,720,175	58,582	245,211	* 923	38,708	1,376,750
Rent paid	2,218,388	81,201	380,950	* 1,906	152,493	1,601,838
Interest paid	7,087,112	578,539	1,459,403	* 107,287	390,458	4,551,425
Taxes and licenses	2,389,721	253,687	461,798	37,554	111,154	1,525,528
Bad debts	957,729	13,527	160,055	* 1,806	2,129	780,211
Repairs and maintenance	928,393	160,457	158,847	* 16,660	60,451	531,977
Depreciation	4,173,093	382,417	1,282,103	88,217	357,346	2,063,010
Depletion	* 3,738	0	0	0	* 3,738	0
Retirement plans, etc.	113,188	* 3,092	6,878	0	* 1,086	102,131
Employee benefit programs	464,630	29,153	57,995	* 2,460	12,117	362,906
Ordinary loss from other partnerships and fiduciaries	13,356,977	462,945	1,700,350	0	349,839	10,843,843
Farm net loss	299,158	* 91,111	* 97,706	0	* 46,013	* 64,328
Net loss, noncapital assets	2,309,584	85,239	438,324	* 129	* 30,245	1,755,647
Other deductions	28,324,137	1,361,822	3,947,082	564,568	943,906	21,506,759
<b>Ordinary business income (loss)</b>	<b>-15,275,286</b>	<b>836,111</b>	<b>-2,502,107</b>	<b>-46,093</b>	<b>-488,437</b>	<b>-13,074,760</b>
Net income	22,423,009	2,812,018	3,439,293	173,733	785,432	15,212,533
Loss	37,698,295	1,975,907	5,941,399	219,826	1,273,869	28,287,293
<b>Portfolio income (loss) distributed directly to partners</b>	<b>26,026,072</b>	<b>3,629,855</b>	<b>10,227,618</b>	<b>62,560</b>	<b>2,200,237</b>	<b>9,905,802</b>
Interest income	12,926,701	1,596,020	4,117,099	30,777	372,773	6,810,031
Dividend income	5,666,941	239,074	2,206,264	* 13,625	204,711	3,003,267
Royalties	1,017,838	153,249	64,612	* 10,037	552,701	237,238
Net short-term capital gain (loss)	-692,150	134,258	44,695	* -57,053	62,983	-877,033
Net long-term capital gain (loss)	7,106,743	1,507,254	3,794,948	* 65,173	1,007,068	732,299
<b>Net rental real estate income (loss)</b>	<b>9,891,019</b>	<b>-15,254,239</b>	<b>33,476,310</b>	<b>1,383,037</b>	<b>1,851,923</b>	<b>-11,566,012</b>
Net income	96,973,065	20,818,604	62,902,345	1,881,256	4,554,148	6,816,711
Loss	87,082,046	36,072,843	29,426,035	498,219	2,702,226	18,382,724
<b>Other net rental income (loss)</b>	<b>825,123</b>	<b>320,818</b>	<b>72,100</b>	<b>* 3,688</b>	<b>182,069</b>	<b>246,447</b>
Net income	1,297,496	334,409	281,151	* 5,078	329,116	347,743
Loss	472,374	* 13,590	209,051	* 1,389	* 147,047	101,296
<b>Total net income (loss) [1]</b>	<b>15,052,336</b>	<b>-12,108,967</b>	<b>37,434,279</b>	<b>1,395,073</b>	<b>2,675,741</b>	<b>-14,343,790</b>
Net income	131,247,237	24,402,685	70,155,414	2,100,851	6,319,820	28,268,467
Loss	116,194,902	36,511,652	32,721,135	705,779	3,644,079	42,612,257

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
<b>Number of partnerships</b>	<b>35,263</b>	<b>4,511</b>	<b>225,785</b>	<b>34,068</b>	<b>24,464</b>	<b>19,644</b>	<b>16,118</b>
<b>Number of partners</b>	<b>141,911</b>	<b>137,611</b>	<b>753,583</b>	<b>168,697</b>	<b>89,544</b>	<b>54,877</b>	<b>44,500</b>
<b>Total assets</b>	<b>105,388,700</b>	<b>20,648,403</b>	<b>206,629,591</b>	<b>37,436,222</b>	<b>23,028,140</b>	<b>9,826,703</b>	<b>2,365,761</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>26,869,970</b>	<b>7,130,731</b>	<b>400,515,264</b>	<b>140,455,707</b>	<b>63,846,017</b>	<b>28,325,902</b>	<b>2,968,276</b>
Business receipts	23,088,740	6,249,635	383,709,987	138,644,668	62,629,035	26,605,863	2,928,409
Ordinary income from other partnerships and fiduciaries	93,700	* 166,382	6,694,490	126,748	123,825	261,224	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,849,992	* 16,889	194,805	6,286	26,442	6,769	* 7,580
Other income	1,837,537	697,824	9,915,982	1,678,005	1,066,715	1,452,045	32,286
<b>Total deductions</b>	<b>31,503,772</b>	<b>1,032,191</b>	<b>317,541,073</b>	<b>90,964,792</b>	<b>50,335,939</b>	<b>25,301,357</b>	<b>2,667,046</b>
Cost of good sold	8,469,257	* 151,973	73,161,635	1,634,451	5,269,448	12,018,081	1,162,298
Inventory, beginning of year	503,358	0	1,541,543	0	905	166,362	80,025
Purchases	2,496,554	15,976	24,939,018	* 15,471	* 410,054	1,742,691	528,196
Cost of labor	754,297	0	13,393,623	* 411,257	* 3,665,033	2,847,927	196,691
Additional inventory costs (section 263A)	* 47,558	0	519,073	* 77,324	* 47,192	* 4,684	* 25,905
Other costs	5,311,838	* 135,998	34,303,199	1,130,399	1,147,274	7,337,134	478,819
Less: Inventory, end of year	644,350	0	1,534,821	0	1,011	80,718	147,338
Salaries and wages	2,442,102	* 55,144	94,987,673	39,237,989	19,991,671	4,336,595	355,229
Guaranteed payments to partners	145,782	* 69,070	19,041,653	9,782,464	3,078,979	992,716	159,028
Rent paid	557,149	* 56,639	14,625,102	8,789,534	2,203,922	638,728	139,619
Interest paid	1,448,028	* 18,025	1,908,481	271,122	262,731	110,848	34,725
Taxes and licenses	398,988	6,920	8,312,677	3,588,854	1,559,867	446,284	42,013
Bad debts	117,618	* 104	421,002	115,172	20,504	18,695	3,298
Repairs and maintenance	330,193	* 81	1,389,968	673,075	210,634	84,131	10,576
Depreciation	13,005,095	72,012	4,937,191	1,720,901	602,936	327,335	48,367
Depletion	0	8,994	* 413	* 413	0	0	0
Retirement plans, etc.	73,233	121	4,250,266	1,645,792	957,093	145,239	11,703
Employee benefit programs	233,989	842	5,288,613	2,361,177	708,774	414,712	15,349
Ordinary loss from other partnerships and fiduciaries	* 200,026	* 744	1,086,308	85,082	7,396	13,381	* 4,913
Farm net loss	0	0	* 25,477	0	0	0	0
Net loss, noncapital assets	* 2,085	33	135,986	60,201	3,155	8,866	14
Other deductions	4,080,230	591,489	87,968,630	20,998,565	15,458,828	5,745,745	679,913
<b>Ordinary business income (loss)</b>	<b>-4,633,802</b>	<b>6,098,539</b>	<b>82,974,191</b>	<b>49,490,916</b>	<b>13,510,078</b>	<b>3,024,544</b>	<b>301,230</b>
Net income	2,516,590	6,205,049	90,459,811	49,919,236	13,665,996	3,382,829	468,456
Loss	7,150,392	106,509	7,485,620	428,320	155,918	358,285	* 167,226
<b>Portfolio income (loss) distributed directly to partners</b>	<b>590,873</b>	<b>1,709,587</b>	<b>7,206,272</b>	<b>278,258</b>	<b>192,751</b>	<b>670,013</b>	<b>98,514</b>
Interest income	400,305	175,378	739,466	37,450	40,023	12,270	1,102
Dividend income	61,958	* 1,956	368,557	13,589	12,632	26,035	0
Royalties	* 36	1,524,725	981,199	568	* 9,811	* 68,985	* 77,444
Net short-term capital gain (loss)	* 16,396	* -991	68,503	19,895	-111	* 5,975	0
Net long-term capital gain (loss)	112,178	* 8,519	5,048,547	206,756	130,397	556,748	* 19,968
<b>Net rental real estate income (loss)</b>	<b>105,792</b>	<b>* 236,004</b>	<b>-180,815</b>	<b>11,229</b>	<b>* 12,944</b>	<b>* -941</b>	<b>0</b>
Net income	116,008	* 236,004	100,228	18,758	* 20,890	* 1,435	0
Loss	* 10,216	0	281,043	7,529	* 7,946	* 2,376	0
<b>Other net rental income (loss)</b>	<b>-497,802</b>	<b>* -11,502</b>	<b>113,912</b>	<b>250</b>	<b>0</b>	<b>* 6,533</b>	<b>0</b>
Net income	2,822,919	* 82,857	118,639	254	0	* 6,533	0
Loss	3,320,720	* 94,359	4,726	4	0	0	0
<b>Total net income (loss) [1]</b>	<b>-4,563,513</b>	<b>8,025,100</b>	<b>84,996,511</b>	<b>49,554,002</b>	<b>13,585,488</b>	<b>3,137,427</b>	<b>379,776</b>
Net income	5,547,545	8,188,721	92,151,983	49,981,535	13,721,129	3,455,616	513,628
Loss	10,111,058	* 163,621	7,155,472	427,533	135,642	318,189	* 133,852

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	23,433	108,057	64,954	13,533	29,570	28,578
Number of partners	72,277	323,689	182,229	42,128	99,332	1,027,254
Total assets	13,944,168	120,028,596	58,118,771	12,251,632	49,658,193	585,694,194
Income and deductions from a trade or business:						
Total income	24,437,301	140,482,062	77,145,649	20,970,857	42,365,555	30,807,213
Business receipts	24,241,878	128,660,134	70,032,690	20,486,166	38,141,278	15,200,179
Ordinary income from other partnerships and fiduciaries	* 1,263	6,181,430	3,287,309	* 40,978	2,853,143	10,513,608
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	7,867	139,860	95,904	16,932	27,025	796,027
Other income	186,293	5,500,637	3,729,746	426,782	1,344,110	4,297,399
Total deductions	22,057,354	126,214,586	67,421,789	19,468,723	39,324,073	31,235,118
Cost of good sold	7,721,292	45,356,064	17,512,661	8,881,012	18,962,391	7,808,542
Inventory, beginning of year	110,701	1,183,549	360,330	74,498	748,721	849,294
Purchases	3,130,269	19,112,336	4,253,796	2,706,847	12,151,693	6,126,092
Cost of labor	1,853,611	4,419,103	2,665,269	267,529	1,486,305	633,848
Additional inventory costs (section 263A)	* 129,280	234,687	* 12,740	* 139,887	* 82,060	43,150
Other costs	2,694,418	21,515,155	10,546,268	5,759,142	5,209,745	1,265,235
Less: Inventory, end of year	196,987	1,108,767	325,743	66,892	716,133	1,109,077
Salaries and wages	5,767,219	25,298,970	17,529,947	3,584,778	4,184,245	3,899,780
Guaranteed payments to partners	999,165	4,029,300	2,731,513	493,335	804,452	979,608
Rent paid	423,275	2,430,024	1,240,549	517,347	672,128	452,336
Interest paid	116,775	1,112,281	570,128	215,650	326,503	1,988,281
Taxes and licenses	485,735	2,189,924	1,408,498	341,505	439,921	268,432
Bad debts	18,766	244,568	150,195	71,862	22,511	79,660
Repairs and maintenance	61,997	349,554	166,039	70,576	112,940	100,881
Depreciation	428,763	1,808,887	784,255	398,874	625,758	675,689
Depletion	0	0	0	0	0	9,793
Retirement plans, etc.	147,610	1,342,829	1,064,353	60,821	217,655	44,784
Employee benefit programs	311,873	1,476,729	997,431	213,455	265,843	242,811
Ordinary loss from other partnerships and fiduciaries	* 99,685	875,850	488,998	7,291	379,562	8,332,236
Farm net loss	0	* 25,477	* 22,346	0	* 3,130	* 7,203
Net loss, noncapital assets	3,672	60,077	45,892	5,446	8,740	443,026
Other deductions	5,471,529	39,614,051	22,708,986	4,606,772	12,298,294	5,902,054
Ordinary business income (loss)	2,379,947	14,267,476	9,723,860	1,502,134	3,041,482	-427,905
Net income	3,227,076	19,796,218	12,086,198	2,228,278	5,481,742	12,057,022
Loss	847,129	5,528,742	2,362,338	726,144	2,440,260	12,484,927
Portfolio income (loss) distributed directly to partners	733,406	5,233,330	2,052,106	220,446	2,960,779	38,977,253
Interest income	84,373	564,248	427,778	10,068	126,403	6,448,144
Dividend income	* 1,641	314,660	148,736	346	165,578	11,920,676
Royalties	* 30,531	793,861	41,749	* 8	752,105	1,382,120
Net short-term capital gain (loss)	* 6,371	36,373	-13,291	* -86	49,750	150,107
Net long-term capital gain (loss)	610,490	3,524,188	1,447,135	* 210,110	1,866,944	19,076,205
Net rental real estate income (loss)	* -12,170	-191,877	-177,366	* -810	17,701	-22,366
Net income	0	59,145	48,301	* 1,523	* 9,321	680,679
Loss	* 12,170	251,022	225,667	2,333	* 23,022	703,045
Other net rental income (loss)	0	107,129	23,879	* 33,418	49,832	144,723
Net income	0	111,852	25,089	* 33,418	* 53,345	196,168
Loss	0	* 4,722	* 1,209	0	* 3,513	51,446
Total net income (loss) [1]	2,484,321	15,855,497	10,188,635	1,545,164	4,121,698	19,445,392
Net income	3,330,545	21,149,531	12,586,188	2,235,394	6,327,948	29,417,297
Loss	846,223	5,294,033	2,397,553	690,230	2,206,250	9,971,905

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>Number of partnerships</b>	<b>71,998</b>	<b>68,005</b>	<b>3,993</b>	<b>12,968</b>	<b>79,803</b>	<b>25,883</b>	<b>13,469</b>
<b>Number of partners</b>	<b>173,707</b>	<b>161,607</b>	<b>12,101</b>	<b>33,200</b>	<b>347,280</b>	<b>112,268</b>	<b>33,230</b>
<b>Total assets</b>	<b>68,844,860</b>	<b>57,752,953</b>	<b>11,091,907</b>	<b>3,555,615</b>	<b>141,810,922</b>	<b>13,565,974</b>	<b>2,709,975</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>92,644,206</b>	<b>81,404,806</b>	<b>11,239,400</b>	<b>4,764,438</b>	<b>228,804,350</b>	<b>68,311,228</b>	<b>9,383,635</b>
Business receipts	87,203,605	76,080,936	11,122,668	4,601,924	214,422,858	60,176,020	9,056,260
Ordinary income from other partnerships and fiduciaries	473,205	459,721	* 13,484	* 82,138	3,015,655	744,127	* 117,518
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	24,263	14,996	9,266	* 16,367	233,870	39,554	* 534
Other income	4,943,134	4,849,152	93,982	64,009	11,131,967	7,351,526	209,322
<b>Total deductions</b>	<b>88,872,890</b>	<b>77,746,685</b>	<b>11,126,205</b>	<b>4,297,671</b>	<b>198,851,711</b>	<b>53,586,310</b>	<b>7,761,925</b>
Cost of good sold	36,275,306	30,667,883	5,607,423	566,305	10,489,786	2,343,967	773,214
Inventory, beginning of year	618,356	530,623	87,732	* 8,534	232,503	20,679	* 40,123
Purchases	5,866,445	4,701,241	1,165,204	* 46,762	2,940,553	786,043	473,453
Cost of labor	16,398,129	15,645,554	752,575	* 163,770	2,730,317	* 238,470	* 78,790
Additional inventory costs (section 263A)	305,827	303,336	* 2,492	* 66,916	* 21,010	* 2,772	0
Other costs	13,724,914	10,015,275	3,709,640	290,702	4,839,194	1,328,358	* 238,976
Less: Inventory, end of year	638,366	528,146	110,220	* 10,378	273,790	32,356	58,128
Salaries and wages	20,142,593	18,824,535	1,318,058	1,165,105	59,392,819	16,733,557	2,632,781
Guaranteed payments to partners	943,542	924,900	18,642	84,879	7,249,418	5,966,493	237,574
Rent paid	1,706,452	1,518,255	188,197	316,319	10,333,719	2,645,373	441,506
Interest paid	1,042,755	917,391	125,363	37,630	3,173,358	284,600	64,841
Taxes and licenses	2,191,064	2,003,012	188,051	129,609	7,278,531	1,259,341	233,268
Bad debts	195,529	176,342	19,186	45,473	4,791,101	276,487	* 28,139
Repairs and maintenance	622,961	337,237	285,724	28,824	2,683,072	460,776	49,014
Depreciation	1,938,600	1,385,702	552,898	116,012	6,673,196	854,854	83,610
Depletion	* 25,755	0	* 25,755	0	0	0	0
Retirement plans, etc.	245,441	225,390	20,051	14,436	1,023,985	688,911	19,147
Employee benefit programs	858,500	788,028	70,471	51,572	4,379,435	823,407	106,643
Ordinary loss from other partnerships and fiduciaries	617,523	531,351	* 86,172	* 90,332	236,958	26,101	0
Farm net loss	0	0	0	0	* 14	0	0
Net loss, noncapital assets	9,047	8,736	* 311	* 93	63,205	1,287	* 36
Other deductions	22,057,824	19,437,922	2,619,902	1,651,081	81,083,114	21,221,155	3,092,151
<b>Ordinary business income (loss)</b>	<b>3,771,315</b>	<b>3,658,121</b>	<b>113,195</b>	<b>466,767</b>	<b>29,952,639</b>	<b>14,724,918</b>	<b>1,621,709</b>
Net income	6,952,433	6,221,905	730,528	731,631	35,273,764	15,190,164	1,693,128
Loss	3,181,117	2,563,784	617,333	264,864	5,321,125	465,245	71,419
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,139,036</b>	<b>972,166</b>	<b>166,870</b>	<b>271,074</b>	<b>1,864,235</b>	<b>950,401</b>	<b>11,216</b>
Interest income	445,667	378,333	67,334	27,179	293,944	24,056	12,653
Dividend income	60,820	36,073	* 24,747	* 4,081	232,788	122,807	* 397
Royalties	* 117,794	* 117,794	0	* 12,706	3,424	0	0
Net short-term capital gain (loss)	17,893	17,893	0	* 18,201	6,157	-1,886	* 25
Net long-term capital gain (loss)	496,862	422,072	* 74,790	* 208,908	1,327,921	805,423	* -1,859
<b>Net rental real estate income (loss)</b>	<b>25,675</b>	<b>25,419</b>	<b>* 255</b>	<b>* -2,715</b>	<b>-186,882</b>	<b>6,943</b>	<b>0</b>
Net income	28,940	28,684	* 255	10	73,958	8,535	0
Loss	* 3,265	* 3,265	0	* 2,725	260,841	* 1,591	0
<b>Other net rental income (loss)</b>	<b>7,303</b>	<b>* 17,953</b>	<b>* -10,650</b>	<b>* 1</b>	<b>114,607</b>	<b>* 7,633</b>	<b>* 1,581</b>
Net income	* 47,049	* 26,808	20,242	* 1	117,204	* 8,655	* 1,581
Loss	* 39,746	* 8,855	* 30,892	0	* 2,597	1,021	0
<b>Total net income (loss) [1]</b>	<b>4,428,574</b>	<b>4,233,694</b>	<b>194,880</b>	<b>508,019</b>	<b>30,410,520</b>	<b>14,886,358</b>	<b>1,636,340</b>
Net income	7,514,422	6,712,034	802,388	755,082	35,860,457	15,340,422	1,706,943
Loss	3,085,848	2,478,340	607,508	247,064	5,449,937	454,063	70,603

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
<b>Number of partnerships</b>	<b>8,044</b>	<b>7,037</b>	<b>1,832</b>	<b>2,439</b>	<b>1,086</b>	<b>9,749</b>	<b>10,265</b>
<b>Number of partners</b>	<b>64,616</b>	<b>42,297</b>	<b>5,038</b>	<b>7,213</b>	<b>15,158</b>	<b>42,974</b>	<b>24,487</b>
<b>Total assets</b>	<b>22,391,584</b>	<b>8,039,883</b>	<b>1,651,239</b>	<b>* 397,658</b>	<b>42,008,210</b>	<b>49,222,189</b>	<b>1,824,212</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>28,709,321</b>	<b>13,886,962</b>	<b>6,696,391</b>	<b>1,503,576</b>	<b>46,334,516</b>	<b>50,961,925</b>	<b>3,016,797</b>
Business receipts	27,617,431	12,284,294	5,896,967	1,473,059	44,867,842	50,110,610	2,940,375
Ordinary income from other partnerships and fiduciaries	498,169	744,533	* 29,689	* 22,052	629,616	229,952	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	96,259	3,692	* 2,774	0	80,915	9,953	* 188
Other income	497,462	854,443	766,961	* 8,464	756,143	611,411	* 76,235
<b>Total deductions</b>	<b>22,370,912</b>	<b>11,850,363</b>	<b>6,280,052</b>	<b>1,486,353</b>	<b>42,442,543</b>	<b>50,375,434</b>	<b>2,697,820</b>
Cost of good sold	1,578,938	861,368	1,213,940	* 353,187	580,337	2,319,736	465,098
Inventory, beginning of year	105,632	* 6,215	* 12,735	* 7,054	31,092	8,186	* 787
Purchases	841,329	* 79,367	* 213,116	* -4,991	246,970	155,431	* 149,834
Cost of labor	* 217,239	241,590	617,145	* 29,181	132,182	1,150,831	* 24,889
Additional inventory costs (section 263A)	5,712	0	619	0	* 11,858	48	0
Other costs	525,085	540,335	382,826	* 321,943	* 193,866	1,018,062	* 289,743
Less: Inventory, end of year	116,059	* 6,139	* 12,501	0	35,632	12,822	* 155
Salaries and wages	4,859,715	2,605,651	2,892,145	* 307,158	10,138,001	18,236,918	986,893
Guaranteed payments to partners	331,209	374,058	130,301	* 3,170	72,762	95,914	* 37,936
Rent paid	1,366,522	644,684	154,582	73,930	1,177,841	3,599,867	229,414
Interest paid	309,503	193,730	48,881	* 23,970	791,513	1,375,284	81,035
Taxes and licenses	636,729	322,438	231,579	31,375	1,442,176	3,021,774	99,852
Bad debts	471,103	361,122	24,609	* 85,083	3,158,836	384,120	* 1,601
Repairs and maintenance	416,499	326,859	23,129	13,632	757,462	598,532	37,169
Depreciation	1,045,308	718,503	54,890	41,980	2,094,671	1,733,315	46,065
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	57,933	70,659	12,287	* 1,050	105,461	65,146	* 3,391
Employee benefit programs	487,334	259,577	104,275	* 48,086	1,151,041	1,351,823	47,249
Ordinary loss from other partnerships and fiduciaries	* 11,126	* 1,126	* 17,419	0	119,560	61,626	0
Farm net loss	0	0	0	0	0	* 14	0
Net loss, noncapital assets	2,055	4,728	* 6,326	* 33,499	2,578	12,694	1
Other deductions	10,796,938	5,105,859	1,365,689	470,233	20,850,304	17,518,670	662,115
<b>Ordinary business income (loss)</b>	<b>6,338,409</b>	<b>2,036,599</b>	<b>416,339</b>	<b>17,223</b>	<b>3,891,973</b>	<b>586,492</b>	<b>318,977</b>
Net income	7,104,656	2,640,685	545,978	* 123,092	4,984,617	2,603,951	387,494
Loss	766,247	604,085	129,639	* 105,869	1,092,645	2,017,459	68,517
<b>Portfolio income (loss) distributed directly to partners</b>	<b>242,219</b>	<b>17,737</b>	<b>-2,392</b>	<b>* 586</b>	<b>482,684</b>	<b>160,210</b>	<b>1,573</b>
Interest income	34,226	4,932	1,472	* 69	182,678	32,285	1,573
Dividend income	103,496	* 6	* 403	0	1,461	* 4,218	0
Royalties	0	0	0	0	0	3,424	0
Net short-term capital gain (loss)	* 6,368	0	* -541	* 517	* 28	* 1,645	0
Net long-term capital gain (loss)	98,129	* 12,800	* -3,726	0	298,516	* 118,638	0
<b>Net rental real estate income (loss)</b>	<b>* 3,311</b>	<b>* -398</b>	<b>* -54</b>	<b>0</b>	<b>-16,665</b>	<b>-182,179</b>	<b>* 2,160</b>
Net income	* 3,573	* 1,352	* 120	0	20,132	38,087	* 2,160
Loss	* 262	* 1,751	* 174	0	36,797	220,266	0
<b>Other net rental income (loss)</b>	<b>* 337</b>	<b>* 48,877</b>	<b>0</b>	<b>0</b>	<b>51,998</b>	<b>* 4,182</b>	<b>0</b>
Net income	* 337	* 50,453	0	0	51,998	* 4,182	0
Loss	0	* 1,576	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>6,479,778</b>	<b>2,090,015</b>	<b>418,160</b>	<b>17,292</b>	<b>4,111,445</b>	<b>448,422</b>	<b>322,710</b>
Net income	7,245,489	2,694,829	547,217	* 123,136	5,161,282	2,650,094	391,045
Loss	765,711	604,815	129,057	* 105,845	1,049,837	2,201,671	68,335

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>Number of partnerships</b>	<b>67,183</b>	<b>46,787</b>	<b>* 279</b>	<b>20,116</b>	<b>122,104</b>	<b>31,942</b>	<b>90,162</b>
<b>Number of partners</b>	<b>369,166</b>	<b>228,177</b>	<b>* 837</b>	<b>140,152</b>	<b>450,271</b>	<b>152,801</b>	<b>297,470</b>
<b>Total assets</b>	<b>106,866,539</b>	<b>52,543,597</b>	<b>* 90,363</b>	<b>54,232,579</b>	<b>220,904,342</b>	<b>177,537,996</b>	<b>43,366,346</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>60,155,275</b>	<b>32,169,949</b>	<b>* 243,022</b>	<b>27,742,304</b>	<b>163,170,073</b>	<b>64,861,916</b>	<b>98,308,157</b>
Business receipts	52,306,085	26,001,122	* 225,343	26,079,620	159,285,009	62,811,500	96,473,509
Ordinary income from other partnerships and fiduciaries	2,098,683	1,278,833	0	819,851	594,167	383,901	210,266
Farm net profit	* 4,396	0	0	* 4,396	0	0	0
Net gain, noncapital assets	63,317	57,089	0	6,227	202,200	163,938	38,262
Other income	5,682,794	4,832,905	* 17,679	832,209	3,088,697	1,502,577	1,586,120
<b>Total deductions</b>	<b>61,899,954</b>	<b>33,971,201</b>	<b>* 278,717</b>	<b>27,650,037</b>	<b>167,205,466</b>	<b>69,864,531</b>	<b>97,340,935</b>
Cost of good sold	8,924,454	4,053,493	* 36,610	4,834,350	47,589,677	9,013,492	38,576,184
Inventory, beginning of year	850,248	331,836	* 2,681	515,730	1,928,389	644,075	1,284,314
Purchases	3,361,586	975,323	* 16,520	2,369,743	33,083,743	3,234,424	29,849,318
Cost of labor	1,133,006	660,406	* 20,038	452,562	6,950,650	1,591,194	5,359,456
Additional inventory costs (section 263A)	15,885	* 9,934	0	5,951	295,874	63,961	231,914
Other costs	4,505,088	2,454,256	0	2,050,832	7,313,475	4,081,719	3,231,755
Less: Inventory, end of year	941,359	378,262	* 2,628	560,469	1,982,454	601,881	1,380,573
Salaries and wages	16,304,632	10,611,935	* 36,102	5,656,595	29,641,259	11,363,444	18,277,815
Guaranteed payments to partners	662,168	460,939	0	201,230	662,080	123,419	538,661
Rent paid	2,521,663	802,031	* 56,367	1,663,265	9,619,968	2,301,722	7,318,245
Interest paid	2,393,465	1,135,057	* 348	1,258,060	7,676,633	6,535,256	1,141,377
Taxes and licenses	3,347,945	1,019,040	* 6,424	2,322,482	7,857,996	4,369,059	3,488,937
Bad debts	137,120	34,003	* 161	102,955	160,232	107,869	52,362
Repairs and maintenance	861,061	224,745	* 5,170	631,146	3,306,557	1,726,855	1,579,702
Depreciation	3,985,339	1,328,714	* 7,334	2,649,291	11,550,989	7,702,407	3,848,581
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	285,162	264,215	0	20,946	90,319	51,799	38,519
Employee benefit programs	822,965	334,141	0	488,823	1,643,725	1,156,793	486,932
Ordinary loss from other partnerships and fiduciaries	1,359,283	1,235,102	0	124,180	2,104,224	1,627,252	476,973
Farm net loss	* 3,420	0	0	* 3,420	0	0	0
Net loss, noncapital assets	81,468	67,961	0	13,507	169,531	95,814	73,717
Other deductions	20,209,811	12,399,825	* 130,201	7,679,786	45,132,277	23,689,349	21,442,929
<b>Ordinary business income (loss)</b>	<b>-1,744,679</b>	<b>-1,801,251</b>	<b>* -35,695</b>	<b>92,267</b>	<b>-4,035,393</b>	<b>-5,002,615</b>	<b>967,222</b>
Net income	6,004,576	2,970,288	* 14,921	3,019,367	8,666,721	3,383,521	5,283,200
Loss	7,749,256	4,771,540	* 50,616	2,927,100	12,702,114	8,386,136	4,315,978
<b>Portfolio income (loss) distributed directly to partners</b>	<b>-1,135,850</b>	<b>1,236,096</b>	<b>* 6</b>	<b>-2,371,952</b>	<b>816,984</b>	<b>499,044</b>	<b>317,939</b>
Interest income	232,323	188,572	* 6	43,745	192,927	143,055	49,873
Dividend income	74,206	31,957	0	42,249	131,603	129,874	1,730
Royalties	322,064	313,757	0	* 8,306	205,576	173,310	* 32,265
Net short-term capital gain (loss)	219	1,268	0	* -1,049	1,039	-3,968	5,007
Net long-term capital gain (loss)	-1,764,663	700,542	0	-2,465,204	285,838	56,774	229,065
<b>Net rental real estate income (loss)</b>	<b>-48,945</b>	<b>46,619</b>	<b>0</b>	<b>-95,564</b>	<b>7,012</b>	<b>-102,708</b>	<b>109,720</b>
Net income	151,365	89,058	0	62,306	391,973	275,775	116,198
Loss	200,310	42,440	0	157,870	384,961	378,483	6,478
<b>Other net rental income (loss)</b>	<b>7,846</b>	<b>280</b>	<b>0</b>	<b>7,565</b>	<b>39,908</b>	<b>* 40,537</b>	<b>* -629</b>
Net income	12,556	* 3,912	0	* 8,644	41,848	* 40,538	* 1,311
Loss	4,710	3,632	0	* 1,078	* 1,940	1	* 1,939
<b>Total net income (loss) [1]</b>	<b>-1,157,186</b>	<b>-1,220,066</b>	<b>* -35,689</b>	<b>98,569</b>	<b>-3,458,366</b>	<b>-4,618,547</b>	<b>1,160,181</b>
Net income	6,474,909	3,378,554	* 14,927	3,081,428	9,091,306	3,717,224	5,374,083
Loss	7,632,094	4,598,620	* 50,616	2,982,858	12,549,672	8,335,771	4,213,902

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	77,346	39,165	32,661	6,504	35,892	* 2,289	* 2,360
Number of partners	170,711	83,613	68,585	15,028	82,519	* 4,579	* 4,646
Total assets	21,118,821	9,432,835	6,416,886	3,015,949	11,321,382	* 364,604	* 7,069
Income and deductions from a trade or business:							
Total income	29,530,052	15,767,983	9,902,454	5,865,529	13,736,398	* 25,671	* 82,057
Business receipts	25,997,535	15,636,971	9,849,046	5,787,925	10,334,893	* 25,671	* 82,057
Ordinary income from other partnerships and fiduciaries	* 153,908	* 3,178	* 1,674	1,504	* 150,730	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	126,966	15,913	* 4,040	11,873	111,053	0	0
Other income	3,251,642	111,921	47,694	64,227	3,139,721	0	0
Total deductions	28,811,446	15,536,635	9,834,060	5,702,575	13,232,063	* 42,748	* 79,216
Cost of good sold	11,153,529	8,751,339	5,065,796	3,685,543	2,402,190	0	* 77,010
Inventory, beginning of year	803,267	585,738	195,451	390,287	217,529	0	0
Purchases	6,408,074	5,474,480	3,605,362	1,869,119	933,593	0	0
Cost of labor	2,583,288	1,892,568	1,034,052	858,516	690,720	0	0
Additional inventory costs (section 263A)	* 62,513	* 62,513	* 12,635	* 49,877	0	0	0
Other costs	2,177,271	1,376,981	468,780	908,202	800,289	0	* 77,010
Less: Inventory, end of year	880,882	640,941	250,484	390,457	239,941	0	0
Salaries and wages	4,195,703	1,623,220	1,056,033	567,187	2,572,483	0	0
Guaranteed payments to partners	438,854	261,398	201,575	59,823	177,456	0	0
Rent paid	3,036,760	584,693	495,956	88,737	2,452,066	0	* 671
Interest paid	617,658	377,153	297,409	79,744	240,505	0	0
Taxes and licenses	735,121	346,970	253,560	93,410	384,082	* 4,069	0
Bad debts	43,554	24,500	17,307	7,193	19,054	0	0
Repairs and maintenance	311,399	173,410	135,254	38,156	137,989	0	0
Depreciation	1,104,086	655,898	483,760	172,137	448,188	0	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	22,292	7,922	5,220	2,702	14,369	0	0
Employee benefit programs	259,459	84,550	42,080	42,471	174,908	0	0
Ordinary loss from other partnerships and fiduciaries	10,139	* 6,168	0	* 6,168	* 3,972	0	* 393
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,771	* 794	* 134	661	* 977	0	0
Other deductions	6,881,122	2,638,620	1,779,974	858,646	4,203,824	* 38,679	* 1,141
Ordinary business income (loss)	718,606	231,348	68,395	162,954	504,335	* -17,077	* 2,842
Net income	2,115,715	924,735	611,501	313,234	1,190,980	0	* 3,235
Loss	1,397,109	693,387	543,107	150,280	686,646	* 17,077	* 393
Portfolio income (loss) distributed directly to partners	659,415	217,804	1,223	216,581	358,205	* 83,406	0
Interest income	12,532	1,818	495	1,323	10,713	0	0
Dividend income	84,950	* 21	* 7	13	* 1,524	* 83,406	0
Royalties	* 29	0	0	0	* 29	0	0
Net short-term capital gain (loss)	* -4,022	0	0	0	* -4,022	0	0
Net long-term capital gain (loss)	565,926	* 215,965	* 721	* 215,244	349,960	0	0
Net rental real estate income (loss)	16,490	* -7,178	* -7,397	* 219	* 23,668	0	0
Net income	24,099	* 219	0	* 219	* 23,880	0	0
Loss	* 7,609	* 7,397	* 7,397	0	* 212	0	0
Other net rental income (loss)	* 1,314	* 1,314	* 1,314	0	[2]	0	0
Net income	* 1,314	* 1,314	* 1,314	0	[2]	0	0
Loss	0	0	0	0	0	0	0
Total net income (loss) [1]	833,921	227,323	62,814	164,509	540,269	* 66,329	* 2,842
Net income	2,226,968	927,791	613,218	314,573	1,215,771	* 83,406	* 3,235
Loss	1,393,047	700,468	550,404	150,064	675,502	* 17,077	* 393

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at the end of the article text.

[2] Between -\$500 and +\$500.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.



# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>1,724,833</b>	<b>63,745</b>	<b>37,071</b>	<b>16,510</b>	<b>2,534</b>	<b>911</b>	<b>6,719</b>
<b>Number of partners</b>	<b>14,562,265</b>	<b>200,958</b>	<b>125,661</b>	<b>49,785</b>	<b>8,744</b>	<b>2,025</b>	<b>14,743</b>
<b>Total assets</b>	<b>14,072,162,812</b>	<b>102,154,837</b>	<b>43,433,534</b>	<b>24,582,213</b>	<b>26,722,315</b>	<b>2,403,691</b>	<b>5,013,084</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>3,354,599,742</b>	<b>31,460,607</b>	<b>10,884,917</b>	<b>6,790,123</b>	<b>1,877,747</b>	<b>1,973,148</b>	<b>9,934,671</b>
Business receipts	3,076,748,912	21,034,328	3,737,829	4,188,584	1,857,431	1,944,580	9,305,905
Ordinary income from other partnerships and fiduciaries	92,138,938	688,418	505,179	131,893	* 2,301	* 3,352	45,693
Farm net profit	8,357,689	8,290,448	6,109,324	2,102,217	* 14	0	* 78,893
Net gain, noncapital assets	17,768,610	748,759	394,090	318,005	* 6,193	* 21,530	8,941
Other income	159,585,593	698,654	138,495	49,424	11,809	* 3,685	495,240
<b>Total deductions</b>	<b>2,842,952,591</b>	<b>21,377,256</b>	<b>4,409,496</b>	<b>4,497,028</b>	<b>1,748,885</b>	<b>1,695,607</b>	<b>9,026,239</b>
Cost of good sold	1,742,533,452	14,709,694	2,311,082	3,197,672	1,256,308	983,425	6,961,209
Inventory, beginning of year	131,304,486	1,694,122	294,467	397,310	12,033	* 77,683	912,629
Purchases	1,278,505,767	10,805,876	1,850,456	2,145,150	* 533,517	* 160,556	6,116,198
Cost of labor	78,938,487	780,886	182,429	230,557	* 1,241	* 212,982	153,676
Additional inventory costs (section 263A)	8,504,308	48,159	* 22,671	* 2,520	2,199	* 824	19,946
Other costs	394,243,502	3,673,660	707,028	882,908	* 721,671	622,780	739,273
Less: Inventory, end of year	148,963,098	2,293,009	745,969	460,772	* 14,352	* 91,401	980,514
Salaries and wages	315,432,796	1,302,731	300,349	307,007	* 122,419	* 22,992	549,963
Guaranteed payments to partners	42,010,421	614,576	360,100	165,276	* 32,244	* 22,796	* 34,160
Rent paid	53,292,741	145,682	37,391	17,269	* 3,184	* 22,815	65,023
Interest paid	38,455,469	294,118	54,747	32,052	30,906	107,038	69,374
Taxes and licenses	48,275,312	269,300	106,639	37,375	16,173	11,698	97,414
Bad debts	8,412,850	21,786	* 8,217	* 1,903	0	* 819	10,847
Repairs and maintenance	15,003,422	228,502	33,496	29,970	* 50,056	* 15,576	99,404
Depreciation	70,909,409	457,562	76,029	93,730	* 74,539	23,342	189,923
Depletion	1,150,214	0	0	0	0	0	0
Retirement plans, etc.	10,922,334	22,582	* 4,250	2,766	1,784	189	13,593
Employee benefit programs	20,635,504	69,971	* 27,713	9,413	* 3,304	* 3,220	26,320
Ordinary loss from other partnerships and fiduciaries	6,757,062	72,124	* 18,928	33,435	* 10,537	* 319	* 8,906
Farm net loss	572,670	378,939	* 137,834	203,630	* 10,479	* 5,012	* 21,984
Net loss, noncapital assets	892,764	* 3,807	* 1,784	* 1,902	10	0	* 111
Other deductions	467,696,172	2,785,881	930,938	363,629	136,942	476,365	878,008
<b>Ordinary business income (loss)</b>	<b>511,647,151</b>	<b>10,083,351</b>	<b>6,475,422</b>	<b>2,293,095</b>	<b>128,862</b>	<b>277,540</b>	<b>908,432</b>
Net income	526,746,007	10,395,571	6,542,108	2,486,818	172,850	284,395	909,400
Loss	15,098,857	312,220	* 66,686	193,724	43,988	* 6,855	* 968
<b>Portfolio income (loss) distributed directly to partners</b>	<b>607,886,149</b>	<b>1,962,719</b>	<b>531,397</b>	<b>518,029</b>	<b>771,532</b>	<b>54,214</b>	<b>87,547</b>
Interest income	159,363,281	707,018	202,698	91,066	387,407	4,679	21,167
Dividend income	116,538,511	266,863	135,397	30,293	* 15,583	* 37,293	48,296
Royalties	22,373,851	612,040	* 34,333	308,360	* 256,884	* 11,544	* 920
Net short-term capital gain (loss)	14,766,483	-15,234	-4,999	* -10,484	0	* 273	* -24
Net long-term capital gain (loss)	294,844,023	392,033	163,968	98,794	* 111,658	* 425	* 17,188
<b>Net rental real estate income (loss)</b>	<b>97,428,801</b>	<b>385,642</b>	<b>211,541</b>	<b>127,751</b>	<b>* 29,647</b>	<b>* 784</b>	<b>* 15,918</b>
Net income	101,067,635	409,126	232,436	129,898	* 29,647	* 784	* 16,360
Loss	3,638,834	23,484	* 20,895	* 2,147	0	0	442
<b>Other net rental income (loss)</b>	<b>5,667,598</b>	<b>192,676</b>	<b>* 53,236</b>	<b>79,849</b>	<b>* 14,312</b>	<b>* 45,273</b>	<b>7</b>
Net income	6,108,753	192,676	* 53,236	79,849	* 14,312	* 45,273	7
Loss	441,156	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>913,019,192</b>	<b>12,247,590</b>	<b>7,112,626</b>	<b>2,930,414</b>	<b>832,696</b>	<b>377,114</b>	<b>994,740</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>22,212</b>	<b>18,765</b>	<b>1,946</b>	<b>1,502</b>	<b>1,236</b>	<b>81,938</b>	<b>31,528</b>
<b>Number of partners</b>	<b>1,153,351</b>	<b>958,167</b>	<b>165,500</b>	<b>29,684</b>	<b>10,317</b>	<b>192,765</b>	<b>75,659</b>
<b>Total assets</b>	<b>326,641,304</b>	<b>290,334,226</b>	<b>28,710,579</b>	<b>7,596,499</b>	<b>80,186,550</b>	<b>83,711,774</b>	<b>46,476,569</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>160,570,970</b>	<b>130,761,438</b>	<b>20,099,457</b>	<b>9,710,075</b>	<b>76,441,309</b>	<b>148,179,418</b>	<b>74,963,658</b>
Business receipts	146,248,252	117,966,069	19,044,928	9,237,255	73,977,460	141,919,675	70,522,792
Ordinary income from other partnerships and fiduciaries	4,953,608	4,164,648	523,999	* 264,961	1,237,469	846,083	448,636
Farm net profit	0	0	0	0	0	* 5,769	0
Net gain, noncapital assets	4,642,443	4,405,689	73,857	162,897	734,284	141,555	14,513
Other income	4,726,666	4,225,031	456,673	44,962	492,096	5,266,336	3,977,717
<b>Total deductions</b>	<b>92,336,145</b>	<b>67,741,280</b>	<b>16,456,217</b>	<b>8,138,648</b>	<b>70,039,197</b>	<b>134,996,850</b>	<b>70,020,524</b>
Cost of good sold	45,556,881	26,502,633	14,279,533	4,774,715	58,631,153	115,666,541	63,817,102
Inventory, beginning of year	3,224,485	1,418,192	1,440,658	365,635	1,241,753	11,270,813	8,629,349
Purchases	13,838,253	10,452,451	1,619,339	1,766,463	44,067,813	25,929,451	13,043,776
Cost of labor	2,963,724	341,951	1,710,901	910,872	325,234	12,914,068	3,585,540
Additional inventory costs (section 263A)	437,474	168,912	264,449	* 4,113	40	870,104	527,390
Other costs	28,261,605	15,298,339	10,772,678	2,190,588	14,261,638	75,436,982	46,343,701
Less: Inventory, end of year	3,168,660	1,177,211	1,528,492	462,957	1,265,326	10,754,877	8,312,655
Salaries and wages	2,715,941	1,799,105	203,971	712,865	1,234,559	4,628,080	1,420,230
Guaranteed payments to partners	194,184	149,257	* 7,100	37,827	27,025	1,261,903	473,119
Rent paid	433,015	285,959	30,633	116,423	231,133	773,574	210,533
Interest paid	3,951,198	3,729,628	160,001	61,569	1,407,785	467,386	232,629
Taxes and licenses	2,507,902	2,288,323	99,506	120,072	673,016	859,734	267,856
Bad debts	29,357	12,963	* 448	15,945	192,476	168,708	80,676
Repairs and maintenance	630,382	484,234	34,029	112,119	467,592	338,875	86,390
Depreciation	8,615,703	7,687,100	90,856	837,748	3,038,495	1,014,300	220,912
Depletion	813,632	33,953	771,502	* 8,177	* 11,218	* 280	0
Retirement plans, etc.	101,477	72,656	25,987	2,834	24,690	83,436	26,163
Employee benefit programs	468,037	373,925	59,196	34,916	134,243	287,177	78,134
Ordinary loss from other partnerships and fiduciaries	167,420	165,374	1,136	* 910	* 73,714	46,092	24,289
Farm net loss	16,581	12,316	0	4,265	0	* 53	0
Net loss, noncapital assets	22,629	12,437	7,834	* 2,357	* 888	6,095	422
Other deductions	26,111,808	24,131,416	684,486	1,295,906	3,891,211	9,394,617	3,082,069
<b>Ordinary business income (loss)</b>	<b>68,234,825</b>	<b>63,020,158</b>	<b>3,643,240</b>	<b>1,571,427</b>	<b>6,402,111</b>	<b>13,182,567</b>	<b>4,943,134</b>
Net income	68,365,100	63,133,999	3,650,011	1,581,090	6,414,441	13,231,159	4,957,847
Loss	130,275	113,841	* 6,771	* 9,663	* 12,329	48,591	14,713
<b>Portfolio income (loss) distributed directly to partners</b>	<b>6,722,834</b>	<b>6,169,238</b>	<b>290,087</b>	<b>263,509</b>	<b>1,034,181</b>	<b>616,632</b>	<b>142,273</b>
Interest income	944,246	831,415	69,535	43,297	164,175	235,086	76,848
Dividend income	268,455	251,055	* 4,109	* 13,291	141,374	35,774	8,923
Royalties	4,000,591	3,770,900	203,969	* 25,722	612	11,470	* 4,945
Net short-term capital gain (loss)	26,342	25,986	* 552	* -195	-34,887	116,110	49,234
Net long-term capital gain (loss)	1,483,200	1,289,883	* 11,922	* 181,395	762,908	218,192	2,324
<b>Net rental real estate income (loss)</b>	<b>96,531</b>	<b>55,570</b>	<b>* 40,323</b>	<b>* 637</b>	<b>* 630</b>	<b>193,226</b>	<b>71,693</b>
Net income	107,992	67,032	* 40,323	* 637	711	218,566	92,929
Loss	11,461	11,461	0	0	81	25,340	21,237
<b>Other net rental income (loss)</b>	<b>96,350</b>	<b>79,051</b>	<b>1,254</b>	<b>* 16,046</b>	<b>6,279</b>	<b>38,842</b>	<b>* 16,570</b>
Net income	103,847	86,547	1,254	* 16,046	6,309	38,946	* 16,570
Loss	7,497	7,497	0	0	30	105	0
<b>Total net income [1]</b>	<b>73,640,998</b>	<b>68,008,148</b>	<b>3,962,430</b>	<b>1,670,420</b>	<b>6,715,181</b>	<b>13,696,965</b>	<b>5,122,112</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>5,543</b>	<b>515</b>	<b>3,149</b>	<b>1,880</b>	<b>44,866</b>	<b>9,032</b>	<b>5,415</b>
<b>Number of partners</b>	<b>16,501</b>	<b>1,256</b>	<b>9,558</b>	<b>5,686</b>	<b>100,605</b>	<b>18,947</b>	<b>11,011</b>
<b>Total assets</b>	<b>23,490,607</b>	<b>4,066,389</b>	<b>9,629,074</b>	<b>9,795,145</b>	<b>13,744,598</b>	<b>2,301,086</b>	<b>1,453,345</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>30,359,479</b>	<b>5,650,696</b>	<b>3,119,436</b>	<b>21,589,348</b>	<b>42,856,281</b>	<b>7,222,622</b>	<b>4,972,313</b>
Business receipts	29,354,309	5,469,616	2,563,590	21,321,103	42,042,574	7,160,938	4,938,520
Ordinary income from other partnerships and fiduciaries	364,571	* 103,278	222,090	39,203	32,876	* 50	* 3,515
Farm net profit	* 5,769	0	* 5,769	0	0	0	0
Net gain, noncapital assets	95,578	3,790	* 180	91,609	31,464	* 1,147	7,924
Other income	539,252	74,012	327,807	137,433	749,367	60,487	22,354
<b>Total deductions</b>	<b>26,122,997</b>	<b>4,995,105</b>	<b>2,276,402</b>	<b>18,851,490</b>	<b>38,853,330</b>	<b>6,352,180</b>	<b>4,542,080</b>
Cost of good sold	22,422,012	3,831,468	2,051,251	16,539,293	29,427,426	5,053,633	3,386,067
Inventory, beginning of year	2,257,818	* 5,997	2,134,164	117,657	383,646	92,962	57,345
Purchases	2,818,284	522,852	456,208	1,839,225	10,067,391	2,036,274	1,150,740
Cost of labor	3,092,761	556,356	* 5,572	2,530,832	6,235,768	983,533	1,110,869
Additional inventory costs (section 263A)	127,736	0	* 95,562	* 32,174	214,979	* 4,380	* 48,537
Other costs	15,990,859	2,752,782	1,128,031	12,110,046	13,102,422	2,107,123	1,060,962
Less: Inventory, end of year	1,865,444	* 6,519	1,768,285	90,640	576,778	170,639	42,385
Salaries and wages	594,194	158,828	15,655	419,712	2,613,656	304,810	262,654
Guaranteed payments to partners	153,642	* 72,346	* 6,923	74,372	635,142	147,141	79,820
Rent paid	109,639	11,372	* 1,224	97,043	453,402	61,133	40,608
Interest paid	83,173	12,148	35,245	35,780	151,584	17,137	22,512
Taxes and licenses	163,432	31,428	14,221	117,783	428,446	53,353	65,816
Bad debts	15,950	* 3,285	* 5,261	7,404	72,082	28,730	4,844
Repairs and maintenance	65,098	9,102	6,909	49,088	187,387	29,015	9,258
Depreciation	282,074	101,522	14,072	166,481	511,314	96,589	66,929
Depletion	* 280	0	* 7	273	0	0	0
Retirement plans, etc.	28,099	* 5,866	0	22,234	29,174	* 1,269	4,938
Employee benefit programs	69,034	18,132	* 276	50,625	140,009	16,410	14,243
Ordinary loss from other partnerships and fiduciaries	* 13,748	* 26	* 12,633	1,089	* 8,055	0	* 1,535
Farm net loss	* 53	0	* 53	0	0	0	0
Net loss, noncapital assets	* 4,648	* 1	* 4,535	* 113	1,024	* 159	162
Other deductions	2,117,919	739,581	108,137	1,270,201	4,194,629	542,799	582,695
<b>Ordinary business income (loss)</b>	<b>4,236,482</b>	<b>655,591</b>	<b>843,033</b>	<b>2,737,858</b>	<b>4,002,951</b>	<b>870,442</b>	<b>430,233</b>
Net income	4,265,041	655,664	871,357	2,738,020	4,008,271	870,442	430,233
Loss	* 28,559	* 73	* 28,323	* 162	* 5,320	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>300,369</b>	<b>27,201</b>	<b>232,561</b>	<b>40,607</b>	<b>173,989</b>	<b>2,521</b>	<b>10,480</b>
Interest income	136,479	24,942	84,526	27,011	21,759	2,445	4,357
Dividend income	12,724	* 375	* 11,405	945	14,127	* 139	0
Royalties	* 6,525	* 43	* 6,482	0	0	0	0
Net short-term capital gain (loss)	71,034	* 104	* 69,761	1,169	-4,159	* -12	* 1
Net long-term capital gain (loss)	73,607	* 1,738	60,387	11,482	142,262	* -50	* 6,122
<b>Net rental real estate income (loss)</b>	<b>111,860</b>	<b>* 263</b>	<b>110,394</b>	<b>* 1,203</b>	<b>9,674</b>	<b>0</b>	<b>* 9,424</b>
Net income	114,337	* 263	112,852	* 1,223	* 11,299	0	* 9,424
Loss	* 2,478	0	* 2,458	20	* 1,626	0	0
<b>Other net rental income (loss)</b>	<b>* 22,329</b>	<b>0</b>	<b>* 509</b>	<b>* 21,820</b>	<b>* -58</b>	<b>36</b>	<b>9</b>
Net income	* 22,329	0	* 509	* 21,820	* 47	36	9
Loss	0	0	0	0	105	0	0
<b>Total net income [1]</b>	<b>4,526,400</b>	<b>681,213</b>	<b>1,056,350</b>	<b>2,788,837</b>	<b>4,048,454</b>	<b>873,061</b>	<b>444,022</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>6,651</b>	<b>13,090</b>	<b>10,678</b>	<b>21,615</b>	<b>1,982</b>	<b>430</b>	<b>270</b>
<b>Number of partners</b>	<b>15,410</b>	<b>30,659</b>	<b>24,579</b>	<b>361,758</b>	<b>16,127</b>	<b>2,558</b>	<b>956</b>
<b>Total assets</b>	<b>2,323,354</b>	<b>1,337,488</b>	<b>6,329,325</b>	<b>458,389,821</b>	<b>35,121,417</b>	<b>24,752,495</b>	<b>1,656,278</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>7,677,331</b>	<b>5,685,778</b>	<b>17,298,237</b>	<b>711,200,030</b>	<b>66,075,684</b>	<b>17,400,071</b>	<b>3,570,426</b>
Business receipts	7,606,620	5,672,789	16,663,706	698,358,867	65,507,141	17,187,467	3,532,524
Ordinary income from other partnerships and fiduciaries	* 4,200	* 12	* 25,099	4,841,296	89,260	* 303	86
Farm net profit	0	0	0	176	176	0	0
Net gain, noncapital assets	1,034	* 192	21,168	542,920	64,472	16,230	* 1,039
Other income	65,477	12,785	588,264	7,456,772	414,635	196,071	36,777
<b>Total deductions</b>	<b>7,077,110</b>	<b>5,192,148</b>	<b>15,689,811</b>	<b>649,255,518</b>	<b>62,453,807</b>	<b>15,554,119</b>	<b>3,501,605</b>
Cost of good sold	5,107,609	3,846,790	12,033,328	563,167,085	53,560,332	11,347,233	3,043,361
Inventory, beginning of year	59,940	70,539	102,859	40,999,132	4,868,953	1,965,858	426,493
Purchases	1,863,761	1,854,549	3,162,067	466,453,392	46,426,166	7,035,863	2,597,108
Cost of labor	1,126,853	845,177	2,169,336	20,218,242	2,271,876	871,669	223,150
Additional inventory costs (section 263A)	* 33,815	* 41,217	87,030	2,447,850	221,571	57,586	* 620
Other costs	2,165,297	1,137,428	6,631,612	80,803,820	5,246,297	3,548,527	343,239
Less: Inventory, end of year	142,057	102,120	119,576	47,755,351	5,474,530	2,132,271	547,250
Salaries and wages	611,095	348,723	1,086,374	16,645,793	1,500,286	729,180	112,431
Guaranteed payments to partners	42,795	203,330	162,055	1,547,297	51,782	18,524	* 9,719
Rent paid	78,407	88,888	184,367	2,106,734	276,696	60,113	9,862
Interest paid	25,523	23,183	63,229	3,294,796	269,671	110,588	24,714
Taxes and licenses	122,634	61,428	125,214	9,039,060	197,840	229,471	7,888
Bad debts	16,295	11,656	10,556	257,325	30,478	56,219	3,757
Repairs and maintenance	24,038	11,299	113,778	1,454,174	187,324	78,245	6,308
Depreciation	82,940	35,111	229,745	7,071,985	497,243	301,918	18,949
Depletion	0	0	0	* 219,357	0	0	0
Retirement plans, etc.	5,979	* 995	15,992	1,997,647	75,553	222,694	* 3,316
Employee benefit programs	32,212	31,275	45,869	2,161,708	135,712	152,760	* 13,105
Ordinary loss from other partnerships and fiduciaries	0	0	* 6,520	245,271	26,542	* 4,297	* 3,382
Farm net loss	0	0	0	* 10,801	2,132	* 8,669	0
Net loss, noncapital assets	0	0	* 703	44,891	1,220	* 258	103
Other deductions	927,582	529,470	1,612,082	39,991,594	5,640,994	2,233,951	244,711
<b>Ordinary business income (loss)</b>	<b>600,221</b>	<b>493,630</b>	<b>1,608,426</b>	<b>61,944,513</b>	<b>3,621,877</b>	<b>1,845,951</b>	<b>68,820</b>
Net income	600,221	493,630	1,613,746	62,340,358	3,626,767	1,845,951	96,831
Loss	0	0	* 5,320	395,845	* 4,890	0	* 28,010
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,979</b>	<b>-3,523</b>	<b>161,533</b>	<b>8,421,182</b>	<b>342,421</b>	<b>184,449</b>	<b>76,757</b>
Interest income	2,743	703	11,511	2,207,366	49,523	84,250	478
Dividend income	* 187	* 2	13,799	4,027,347	282,674	* 7,726	* 59,315
Royalties	0	0	0	1,969,498	* 68,473	* 31,357	* 17,492
Net short-term capital gain (loss)	* 162	* -4,240	* -70	-6,915	* -11,329	0	0
Net long-term capital gain (loss)	* -113	* 11	136,291	223,886	-46,920	* 61,116	* -528
<b>Net rental real estate income (loss)</b>	<b>* 1,804</b>	<b>0</b>	<b>* -1,554</b>	<b>17,359</b>	<b>828</b>	<b>* 1,249</b>	<b>* 897</b>
Net income	* 1,804	0	* 72	19,141	1,313	* 1,267	* 897
Loss	0	0	* 1,626	1,782	* 484	18	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>-103</b>	<b>305,442</b>	<b>1,380</b>	<b>* 1,002</b>	<b>7</b>
Net income	0	0	2	305,636	1,380	* 1,002	7
Loss	0	0	105	194	0	0	0
<b>Total net income [1]</b>	<b>604,954</b>	<b>494,335</b>	<b>1,632,080</b>	<b>70,471,526</b>	<b>4,024,756</b>	<b>1,971,534</b>	<b>147,010</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>243</b>	<b>* 3</b>	<b>1,689</b>	<b>263</b>	<b>2,176</b>	<b>136</b>	<b>720</b>
<b>Number of partners</b>	<b>657</b>	<b>* 7</b>	<b>3,997</b>	<b>1,133</b>	<b>4,659</b>	<b>153,635</b>	<b>131,168</b>
<b>Total assets</b>	<b>2,196,339</b>	<b>* 43,206</b>	<b>2,998,152</b>	<b>39,302,274</b>	<b>2,223,578</b>	<b>118,739,969</b>	<b>86,879,741</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>4,983,065</b>	<b>* 176,000</b>	<b>4,417,993</b>	<b>18,843,671</b>	<b>4,507,773</b>	<b>297,599,493</b>	<b>132,624,694</b>
Business receipts	4,911,584	* 173,637	4,382,917	18,699,664	4,457,484	295,531,292	125,733,881
Ordinary income from other partnerships and fiduciaries	11,957	664	0	* 24,001	* 2,776	640,422	3,649,025
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 591	* 4	10,991	341	* 927	10,187	193,939
Other income	58,933	* 1,695	24,085	119,665	46,586	1,417,592	3,047,849
<b>Total deductions</b>	<b>4,537,730</b>	<b>* 159,200</b>	<b>4,114,679</b>	<b>18,325,165</b>	<b>4,110,313</b>	<b>281,827,078</b>	<b>108,608,804</b>
Cost of good sold	3,250,748	* 145,444	3,070,310	16,140,580	2,724,290	264,440,945	87,487,046
Inventory, beginning of year	488,500	3,981	483,181	1,089,455	193,763	6,269,675	7,822,487
Purchases	2,280,269	* 132,960	2,049,681	8,072,461	1,271,104	252,054,488	68,762,624
Cost of labor	387,074	3,897	317,811	2,159,080	555,123	1,048,947	1,665,398
Additional inventory costs (section 263A)	53,681	192	119,672	443,379	* 14,753	676,297	503,356
Other costs	606,382	* 9,213	616,009	5,608,753	892,824	13,555,730	17,484,443
Less: Inventory, end of year	565,158	4,798	516,044	1,232,547	203,276	9,164,192	8,751,262
Salaries and wages	419,451	* 3,928	289,348	633,100	511,290	629,027	3,995,645
Guaranteed payments to partners	22,964	0	33,533	21,614	43,906	* 673,736	47,423
Rent paid	57,032	* 55	48,637	51,699	64,682	274,084	385,079
Interest paid	41,745	81	42,469	458,972	40,031	540,404	526,281
Taxes and licenses	35,024	* 359	45,009	35,701	55,992	6,505,589	461,584
Bad debts	1,777	36	6,805	3,939	7,639	14,621	24,319
Repairs and maintenance	8,970	10	34,417	24,992	13,280	115,030	514,185
Depreciation	40,621	* 251	73,325	58,326	91,919	2,381,335	1,647,944
Depletion	0	0	0	0	0	119	212,435
Retirement plans, etc.	5,757	0	4,702	27,524	14,037	973,151	245,389
Employee benefit programs	17,415	* 159	19,026	34,435	27,108	267,209	573,635
Ordinary loss from other partnerships and fiduciaries	* 2,978	0	* 4,592	20,333	* 846	21,516	119,475
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 304	0	* 470	* 4,126	0	8,589	14,361
Other deductions	632,943	* 8,877	442,035	809,824	515,291	4,981,721	12,354,005
<b>Ordinary business income (loss)</b>	<b>445,335</b>	<b>* 16,801</b>	<b>303,314</b>	<b>518,505</b>	<b>397,460</b>	<b>15,772,415</b>	<b>24,015,890</b>
Net income	445,968	* 16,801	303,719	518,505	397,460	15,798,588	24,019,913
Loss	* 633	0	* 406	0	0	* 26,172	* 4,023
<b>Portfolio income (loss) distributed directly to partners</b>	<b>60,782</b>	<b>28</b>	<b>18,091</b>	<b>530,002</b>	<b>2,396</b>	<b>3,477,306</b>	<b>1,454,281</b>
Interest income	16,225	28	11,003	170,515	940	1,071,789	251,648
Dividend income	0	0	* 5,917	422,799	* 1,096	2,302,919	451,120
Royalties	288	0	241	5,326	0	8,742	782,246
Net short-term capital gain (loss)	0	0	* 116	5	* -96	* 199	272
Net long-term capital gain (loss)	* 44,269	0	* 814	* -68,643	* 456	* 93,657	-31,005
<b>Net rental real estate income (loss)</b>	<b>68</b>	<b>0</b>	<b>* 1,531</b>	<b>-8</b>	<b>* 78</b>	<b>429</b>	<b>4,437</b>
Net income	68	0	* 1,531	0	* 78	429	4,533
Loss	0	0	0	8	0	0	95
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>532</b>	<b>2,393</b>	<b>0</b>	<b>109,165</b>	<b>7,877</b>
Net income	0	0	532	2,393	0	109,165	7,878
Loss	0	0	0	0	0	0	1
<b>Total net income [1]</b>	<b>461,917</b>	<b>* 16,828</b>	<b>322,538</b>	<b>1,119,531</b>	<b>399,574</b>	<b>19,265,459</b>	<b>25,513,219</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>234</b>	<b>1,149</b>	<b>322</b>	<b>3,679</b>	<b>1,502</b>	<b>435</b>	<b>1,459</b>
<b>Number of partners</b>	<b>1,478</b>	<b>2,715</b>	<b>1,270</b>	<b>11,391</b>	<b>4,646</b>	<b>2,129</b>	<b>3,779</b>
<b>Total assets</b>	<b>8,210,415</b>	<b>4,538,605</b>	<b>14,417,064</b>	<b>14,616,407</b>	<b>34,278,810</b>	<b>7,492,802</b>	<b>3,974,605</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>11,772,776</b>	<b>4,845,389</b>	<b>29,722,392</b>	<b>18,966,893</b>	<b>26,056,099</b>	<b>10,535,914</b>	<b>5,134,370</b>
Business receipts	11,701,528	4,740,954	29,618,380	18,677,506	25,436,925	10,402,954	4,881,726
Ordinary income from other partnerships and fiduciaries	* 15,478	* 2,259	* 7,237	* 11,689	* 6,256	* 20,812	* 226,116
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,185	26,070	4,042	50,043	58,236	* 5,156	* 1,466
Other income	54,586	76,106	92,733	227,654	554,683	106,994	25,062
<b>Total deductions</b>	<b>11,080,711</b>	<b>4,461,082</b>	<b>27,652,087</b>	<b>16,976,770</b>	<b>24,043,196</b>	<b>9,556,975</b>	<b>4,432,321</b>
Cost of good sold	9,185,596	3,374,117	25,548,225	13,365,267	18,735,609	6,711,471	3,240,976
Inventory, beginning of year	909,031	705,043	2,910,692	1,653,767	3,530,335	673,425	577,262
Purchases	6,104,757	2,073,252	19,440,744	8,491,061	8,511,528	4,413,600	2,007,759
Cost of labor	1,079,884	376,069	1,407,105	2,171,389	2,138,748	505,589	302,455
Additional inventory costs (section 263A)	36,239	18,180	23,978	111,640	59,225	10,526	* 7,942
Other costs	2,176,557	905,306	5,033,549	2,922,924	8,979,349	1,921,088	971,355
Less: Inventory, end of year	1,120,871	703,733	3,267,843	1,985,513	4,483,577	812,758	625,797
Salaries and wages	571,454	241,734	537,152	1,114,451	1,394,218	1,085,020	294,883
Guaranteed payments to partners	27,839	* 43,246	71,439	181,303	99,157	53,458	21,203
Rent paid	29,259	52,962	36,142	126,968	243,004	49,416	55,468
Interest paid	127,743	57,393	108,917	164,935	325,546	47,222	50,191
Taxes and licenses	60,722	41,293	97,043	136,770	814,832	48,352	32,791
Bad debts	6,971	10,246	6,155	12,364	22,278	2,598	7,150
Repairs and maintenance	52,884	25,747	55,103	130,409	67,202	43,470	7,628
Depreciation	184,762	98,031	228,842	241,356	220,999	225,120	25,248
Depletion	0	* 6,804	0	0	0	0	0
Retirement plans, etc.	32,907	20,181	31,848	42,988	41,145	90,462	12,402
Employee benefit programs	76,540	20,739	46,030	200,290	178,100	129,274	20,459
Ordinary loss from other partnerships and fiduciaries	* 2,135	* 7,542	* 2,769	* 4,850	11,641	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,374	* 2,326	* 1,451	1,292	4,068	* 337	* 1,401
Other deductions	719,524	458,720	880,972	1,253,526	1,885,396	1,070,775	662,522
<b>Ordinary business income (loss)</b>	<b>692,066</b>	<b>384,307</b>	<b>2,070,305</b>	<b>1,990,122</b>	<b>2,012,904</b>	<b>978,939</b>	<b>702,049</b>
Net income	751,179	384,307	2,071,256	2,000,829	2,197,803	978,939	702,049
Loss	* 59,114	0	951	10,707	184,900	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>85,438</b>	<b>15,542</b>	<b>66,574</b>	<b>82,548</b>	<b>922,113</b>	<b>28,760</b>	<b>28,718</b>
Interest income	29,242	1,741	51,159	25,661	386,100	5,621	5,983
Dividend income	* 24,969	* 1,785	* 5,128	50,199	189,592	* 20,684	* 19,818
Royalties	* 96,476	636	348	* 6,542	* 189,141	2,127	2,690
Net short-term capital gain (loss)	* -346	0	80	* -72	* -125	217	-111
Net long-term capital gain (loss)	* -64,903	* 11,379	* 9,859	* 217	* 157,405	* 112	338
<b>Net rental real estate income (loss)</b>	<b>* 1,160</b>	<b>* 232</b>	<b>* 362</b>	<b>* 2,641</b>	<b>* 149</b>	<b>0</b>	<b>* 3,828</b>
Net income	* 1,160	* 232	* 362	* 2,641	* 284	0	* 3,828
Loss	0	0	0	0	134	0	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>* 337</b>	<b>* 988</b>	<b>* -58</b>	<b>* 180,097</b>	<b>0</b>	<b>0</b>
Net income	0	* 337	* 988	* 127	* 180,098	0	0
Loss	0	0	0	185	2	0	0
<b>Total net income [1]</b>	<b>843,912</b>	<b>389,038</b>	<b>2,128,290</b>	<b>2,075,107</b>	<b>2,957,983</b>	<b>1,007,370</b>	<b>734,368</b>

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	<b>3,297</b>	<b>83</b>	<b>1,542</b>	<b>43,397</b>	<b>21,573</b>	<b>10,754</b>	<b>11,069</b>
<b>Number of partners</b>	<b>11,475</b>	<b>229</b>	<b>7,749</b>	<b>347,853</b>	<b>63,663</b>	<b>261,638</b>	<b>22,553</b>
<b>Total assets</b>	<b>26,144,792</b>	<b>495,488</b>	<b>30,307,387</b>	<b>163,894,296</b>	<b>54,198,022</b>	<b>106,955,654</b>	<b>2,740,620</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>33,846,836</b>	<b>1,262,749</b>	<b>18,857,742</b>	<b>466,491,983</b>	<b>139,206,958</b>	<b>315,816,189</b>	<b>11,468,836</b>
Business receipts	33,214,972	1,259,475	18,306,854	458,835,357	136,354,581	311,405,247	11,075,528
Ordinary income from other partnerships and fiduciaries	* 59,410	0	* 73,547	2,525,584	325,301	2,197,363	* 2,920
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	6,224	* 159	91,620	155,993	82,707	72,335	* 950
Other income	566,231	* 3,115	385,721	4,975,049	2,444,369	2,141,244	389,437
<b>Total deductions</b>	<b>30,959,576</b>	<b>1,156,560</b>	<b>15,743,739</b>	<b>446,033,228</b>	<b>130,663,646</b>	<b>304,806,506</b>	<b>10,563,076</b>
Cost of good sold	26,617,612	862,220	10,315,703	399,509,901	110,640,937	279,745,295	9,123,668
Inventory, beginning of year	4,311,237	115,171	2,000,821	28,611,805	13,031,091	15,222,775	357,938
Purchases	18,527,041	* 569,777	5,631,150	337,946,815	104,820,179	225,277,571	7,849,065
Cost of labor	2,086,622	* 131,637	514,718	2,196,796	1,565,982	626,141	* 4,672
Additional inventory costs (section 263A)	56,129	* 5,097	27,787	1,118,821	449,533	661,090	* 8,198
Other costs	5,744,889	* 187,102	4,050,287	63,720,175	6,588,044	55,735,319	1,396,812
Less: Inventory, end of year	4,108,306	146,564	1,909,060	34,084,512	15,813,892	17,777,602	493,018
Salaries and wages	1,324,558	102,215	1,156,421	13,878,224	6,480,327	7,024,245	373,652
Guaranteed payments to partners	42,438	* 2,986	81,026	1,281,243	736,557	429,988	114,698
Rent paid	148,228	* 16,906	120,444	2,129,589	1,088,127	986,144	55,318
Interest paid	232,016	* 8,829	117,050	1,861,032	623,081	1,215,893	22,058
Taxes and licenses	132,894	8,004	91,900	1,796,911	764,103	1,001,329	31,479
Bad debts	11,507	* 1,911	26,554	219,640	103,256	109,419	6,965
Repairs and maintenance	56,929	* 2,690	29,349	763,324	275,383	484,984	2,957
Depreciation	364,167	* 11,292	360,337	2,802,674	823,995	1,919,393	59,286
Depletion	0	0	0	16,413	0	16,413	0
Retirement plans, etc.	121,227	* 413	31,950	316,483	109,884	199,345	7,255
Employee benefit programs	101,557	* 6,039	142,116	1,106,110	501,651	576,537	27,922
Ordinary loss from other partnerships and fiduciaries	12,038	0	* 333	160,806	142,201	18,557	48
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	1,645	* 100	* 465	45,844	7,401	2,402	36,040
Other deductions	1,792,759	132,956	3,270,092	20,145,036	8,366,742	11,076,563	701,731
<b>Ordinary business income (loss)</b>	<b>2,887,261</b>	<b>106,189</b>	<b>3,114,002</b>	<b>20,458,755</b>	<b>8,543,312</b>	<b>11,009,683</b>	<b>905,760</b>
Net income	2,888,779	106,189	3,188,524	20,469,056	8,546,930	11,015,919	906,207
Loss	1,518	0	74,521	10,301	* 3,618	* 6,235	447
<b>Portfolio income (loss) distributed directly to partners</b>	<b>145,579</b>	<b>* 1,610</b>	<b>897,787</b>	<b>906,454</b>	<b>204,113</b>	<b>698,911</b>	<b>3,430</b>
Interest income	38,317	* 71	7,070	249,215	78,026	167,856	3,333
Dividend income	* 37,368	1,539	* 142,700	562,463	113,910	448,310	* 243
Royalties	9,681	0	* 747,691	17,839	9,759	8,080	0
Net short-term capital gain (loss)	4,276	0	0	-2,802	-2,593	-52	* -157
Net long-term capital gain (loss)	* 55,938	0	326	79,739	5,010	74,718	* 11
<b>Net rental real estate income (loss)</b>	<b>* -851</b>	<b>* 121</b>	<b>208</b>	<b>12,011</b>	<b>9,943</b>	<b>-5,194</b>	<b>* 7,261</b>
Net income	191	* 121	208	33,636	11,179	13,300	* 9,158
Loss	* 1,042	0	0	21,626	* 1,236	18,494	* 1,897
<b>Other net rental income (loss)</b>	<b>1,641</b>	<b>0</b>	<b>82</b>	<b>16,541</b>	<b>-1,923</b>	<b>18,465</b>	<b>0</b>
Net income	1,648	0	82	20,227	* 1,559	18,668	0
Loss	6	0	0	3,686	3,483	203	0
<b>Total net income [1]</b>	<b>2,973,417</b>	<b>107,920</b>	<b>4,011,754</b>	<b>21,316,824</b>	<b>8,753,027</b>	<b>11,647,200</b>	<b>916,597</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>77,305</b>	<b>7,170</b>	<b>3,533</b>	<b>1,371</b>	<b>2,224</b>	<b>11,709</b>	<b>3,400</b>
<b>Number of partners</b>	<b>296,515</b>	<b>19,498</b>	<b>8,629</b>	<b>3,274</b>	<b>7,788</b>	<b>29,412</b>	<b>39,577</b>
<b>Total assets</b>	<b>101,476,109</b>	<b>30,424,928</b>	<b>3,238,784</b>	<b>1,191,273</b>	<b>2,358,050</b>	<b>13,825,677</b>	<b>2,835,752</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>307,176,892</b>	<b>105,986,125</b>	<b>9,357,732</b>	<b>4,656,544</b>	<b>6,289,136</b>	<b>42,408,060</b>	<b>10,006,333</b>
Business receipts	301,068,529	102,984,413	9,069,928	4,645,605	6,241,751	41,517,854	9,949,673
Ordinary income from other partnerships and fiduciaries	632,723	120,839	5,339	0	* 51	129,296	* 5,377
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	119,362	58,370	312	* 150	799	18,861	* 84
Other income	5,356,278	2,822,503	282,152	10,789	46,535	742,050	51,198
<b>Total deductions</b>	<b>295,779,562</b>	<b>103,315,378</b>	<b>8,582,792</b>	<b>4,439,703</b>	<b>5,887,533</b>	<b>41,183,145</b>	<b>9,349,779</b>
Cost of good sold	238,496,855	89,097,074	5,253,699	3,108,636	4,396,005	31,098,081	6,129,330
Inventory, beginning of year	25,927,487	12,810,359	835,419	271,483	809,963	2,176,154	668,010
Purchases	231,562,838	88,201,747	4,743,244	2,987,123	4,103,004	30,521,643	5,752,650
Cost of labor	2,150,564	1,001,330	215,319	* 41,809	* 112,748	244,826	160,168
Additional inventory costs (section 263A)	674,335	105,799	130,777	* 21,705	12,000	77,764	34,892
Other costs	8,096,768	1,470,071	265,976	83,814	344,926	409,169	320,282
Less: Inventory, end of year	29,915,135	14,492,232	937,035	297,298	986,635	2,331,474	806,672
Salaries and wages	18,014,157	5,580,936	937,532	462,058	570,241	3,180,329	1,054,123
Guaranteed payments to partners	1,399,515	246,040	69,231	93,753	* 80,319	207,903	258,440
Rent paid	5,896,285	1,286,751	497,838	126,544	137,131	1,096,309	240,458
Interest paid	1,580,707	429,194	72,958	13,979	29,907	231,871	33,596
Taxes and licenses	2,794,677	805,461	159,752	61,947	70,435	487,817	130,402
Bad debts	449,366	79,724	22,133	8,798	9,304	8,938	32,106
Repairs and maintenance	1,158,147	201,087	47,437	6,010	37,685	301,551	26,848
Depreciation	3,034,403	526,818	74,599	45,322	72,195	624,082	136,770
Depletion	378	378	0	0	0	0	0
Retirement plans, etc.	208,550	35,533	12,785	* 1,844	5,580	73,487	8,239
Employee benefit programs	1,058,777	391,255	38,546	11,608	42,431	218,410	30,436
Ordinary loss from other partnerships and fiduciaries	17,156	4,172	* 1,841	* 154	0	* 1,888	* 114
Farm net loss	* 3,774	0	0	0	0	* 3,774	0
Net loss, noncapital assets	9,151	3,216	667	108	* 10	699	* 469
Other deductions	21,657,663	4,627,738	1,393,772	498,942	436,292	3,648,004	1,268,446
<b>Ordinary business income (loss)</b>	<b>11,397,329</b>	<b>2,670,747</b>	<b>774,940</b>	<b>216,841</b>	<b>401,603</b>	<b>1,224,916</b>	<b>656,554</b>
Net income	11,489,114	2,672,902	774,964	216,841	401,603	1,286,567	658,562
Loss	91,785	* 2,154	24	0	0	* 61,651	* 2,009
<b>Portfolio income (loss) distributed directly to partners</b>	<b>899,834</b>	<b>85,388</b>	<b>48,343</b>	<b>1,475</b>	<b>3,221</b>	<b>258,853</b>	<b>8,382</b>
Interest income	266,794	41,246	4,589	1,079	2,562	100,479	1,246
Dividend income	368,594	567	* 205	* 461	* 609	90,154	* 6,464
Royalties	* 8,190	* 3	0	0	0	* 7,068	0
Net short-term capital gain (loss)	5,947	* -114	69	* -133	0	* 8,051	0
Net long-term capital gain (loss)	250,308	43,686	43,481	* 68	50	53,101	* 671
<b>Net rental real estate income (loss)</b>	<b>197,767</b>	<b>1,809</b>	<b>* 6,793</b>	<b>* -795</b>	<b>* 437</b>	<b>943</b>	<b>* 4,866</b>
Net income	216,767	4,851	* 6,841	* 23	* 437	12,040	* 4,866
Loss	19,000	* 3,042	48	* 818	0	11,097	0
<b>Other net rental income (loss)</b>	<b>46,762</b>	<b>* 3,117</b>	<b>* 394</b>	<b>* 3,679</b>	<b>* 891</b>	<b>* 5,725</b>	<b>578</b>
Net income	46,764	* 3,117	* 394	* 3,679	* 891	* 5,725	580
Loss	2	0	0	0	0	0	2
<b>Total net income [1]</b>	<b>12,285,437</b>	<b>2,717,489</b>	<b>786,921</b>	<b>221,266</b>	<b>406,101</b>	<b>1,429,285</b>	<b>669,709</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>4,597</b>	<b>11,211</b>	<b>5,119</b>	<b>1,459</b>	<b>13,642</b>	<b>11,871</b>
<b>Number of partners</b>	<b>10,597</b>	<b>25,808</b>	<b>10,974</b>	<b>3,350</b>	<b>32,737</b>	<b>104,871</b>
<b>Total assets</b>	<b>11,721,984</b>	<b>10,394,108</b>	<b>1,405,094</b>	<b>4,116,494</b>	<b>7,463,785</b>	<b>12,500,182</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>65,945,470</b>	<b>9,492,690</b>	<b>2,673,420</b>	<b>9,215,024</b>	<b>15,613,091</b>	<b>25,533,268</b>
Business receipts	65,519,493	9,255,095	2,581,662	9,038,630	15,409,082	24,855,344
Ordinary income from other partnerships and fiduciaries	24,876	* 86,804	288	7,665	* 51,484	* 200,704
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	9,799	* 9,468	* 282	168	* 699	20,369
Other income	391,303	141,323	* 91,188	168,561	151,826	456,851
<b>Total deductions</b>	<b>65,236,373</b>	<b>8,722,130</b>	<b>2,477,995</b>	<b>8,675,721</b>	<b>14,265,910</b>	<b>23,643,105</b>
Cost of good sold	60,484,411	5,138,818	1,580,740	5,853,205	10,386,409	15,970,448
Inventory, beginning of year	730,673	1,688,729	446,117	1,302,868	2,955,794	1,231,918
Purchases	58,521,651	5,015,787	1,576,834	5,921,291	10,500,585	13,717,280
Cost of labor	78,046	* 68,216	* 7,813	* 3,941	80,431	135,916
Additional inventory costs (section 263A)	53,764	* 9,221	* 20,264	* 36,143	90,803	81,201
Other costs	1,934,431	290,217	67,505	104,924	479,134	2,326,320
Less: Inventory, end of year	834,153	1,933,353	537,794	1,515,961	3,720,339	1,522,188
Salaries and wages	1,174,126	1,005,771	261,891	1,024,130	1,055,879	1,707,141
Guaranteed payments to partners	22,990	37,017	* 58,735	* 12,140	166,132	146,815
Rent paid	423,936	595,053	146,346	351,392	770,621	223,905
Interest paid	334,974	73,375	22,381	48,569	66,414	223,488
Taxes and licenses	287,022	201,797	36,676	155,633	185,245	212,490
Bad debts	8,190	27,418	* 2,209	22,007	2,947	225,591
Repairs and maintenance	214,675	36,670	7,887	45,023	70,516	162,759
Depreciation	705,625	110,767	40,726	159,135	125,077	413,286
Depletion	0	0	0	0	0	0
Retirement plans, etc.	8,458	4,274	* 111	8,054	7,865	42,319
Employee benefit programs	31,912	35,374	11,629	44,681	49,316	153,179
Ordinary loss from other partnerships and fiduciaries	* 2,760	0	* 1,792	0	* 217	* 4,218
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 159	* 1,415	0	1,814	* 557	35
Other deductions	1,537,136	1,454,380	306,872	949,936	1,378,715	4,157,432
<b>Ordinary business income (loss)</b>	<b>709,097</b>	<b>770,560</b>	<b>195,425</b>	<b>539,303</b>	<b>1,347,181</b>	<b>1,890,163</b>
Net income	714,446	770,560	195,425	539,538	1,351,291	1,906,415
Loss	* 5,349	0	0	236	* 4,110	16,252
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,771</b>	<b>12,633</b>	<b>6,296</b>	<b>277,292</b>	<b>76,882</b>	<b>117,298</b>
Interest income	5,299	4,232	6,233	12,245	46,046	41,538
Dividend income	401	* 2,058	* 63	264,668	* 356	2,588
Royalties	0	0	0	0	* 591	529
Net short-term capital gain (loss)	-1,994	0	0	0	* 8	* 60
Net long-term capital gain (loss)	64	* 6,343	0	379	* 29,881	* 72,583
<b>Net rental real estate income (loss)</b>	<b>90,150</b>	<b>* 28,099</b>	<b>7</b>	<b>* 34,336</b>	<b>* 30,386</b>	<b>* 736</b>
Net income	92,615	* 29,463	7	* 34,336	* 30,552	* 736
Loss	* 2,465	* 1,364	0	0	166	0
<b>Other net rental income (loss)</b>	<b>4,272</b>	<b>838</b>	<b>0</b>	<b>7,531</b>	<b>* 25</b>	<b>19,712</b>
Net income	4,272	838	0	7,531	* 25	19,712
Loss	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>809,219</b>	<b>805,786</b>	<b>201,728</b>	<b>858,083</b>	<b>1,424,585</b>	<b>1,955,265</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>18,384</b>	<b>149</b>	<b>187</b>	<b>10,683</b>	<b>1,507</b>	<b>1,014</b>	<b>* 25</b>
<b>Number of partners</b>	<b>1,435,007</b>	<b>461</b>	<b>2,475</b>	<b>24,286</b>	<b>6,970</b>	<b>1,352,357</b>	<b>* 90</b>
<b>Total assets</b>	<b>208,614,636</b>	<b>9,378,912</b>	<b>4,006,213</b>	<b>4,475,529</b>	<b>948,388</b>	<b>163,300,313</b>	<b>* 607,690</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>126,774,249</b>	<b>8,129,403</b>	<b>3,700,396</b>	<b>18,831,041</b>	<b>2,237,714</b>	<b>63,948,089</b>	<b>* 457,576</b>
Business receipts	123,002,890	8,006,753	3,058,735	18,598,311	2,226,767	61,744,863	* 449,441
Ordinary income from other partnerships and fiduciaries	1,796,516	* 11,467	* 21,210	* 27,746	0	1,427,814	0
Farm net profit	* 449	0	445	0	0	0	0
Net gain, noncapital assets	422,141	7,193	* 103,590	112,180	* 520	192,084	56
Other income	1,552,253	103,990	516,415	92,804	* 10,428	583,329	* 8,079
<b>Total deductions</b>	<b>115,353,690</b>	<b>7,828,022</b>	<b>3,319,533</b>	<b>17,784,217</b>	<b>2,100,644</b>	<b>57,561,955</b>	<b>* 405,779</b>
Cost of good sold	77,430,957	6,105,362	1,228,629	10,213,840	* 465,808	40,850,798	* 143,525
Inventory, beginning of year	1,846,940	* 101,134	20,416	79,651	* 2,279	851,028	* 2,051
Purchases	49,704,599	* 4,415,272	* 257,502	6,022,412	0	29,210,557	* 14,273
Cost of labor	2,401,119	* 151,495	* 81,407	534,091	* 225,210	22,729	* 20,991
Additional inventory costs (section 263A)	202,558	2,013	0	* 197,880	0	* -4,581	0
Other costs	25,108,144	1,547,579	880,738	3,458,542	* 240,885	11,770,589	* 111,468
Less: Inventory, end of year	1,832,402	* 112,131	* 11,432	78,735	* 2,567	999,524	* 5,259
Salaries and wages	4,957,718	381,150	147,655	1,354,939	511,897	505,882	* 75,491
Guaranteed payments to partners	426,896	34,663	* 15,411	154,096	* 785	* 9,886	0
Rent paid	1,340,143	130,465	6,320	260,795	50,093	325,089	* 14,322
Interest paid	2,994,586	55,471	54,247	74,037	30,659	2,571,766	* 4,490
Taxes and licenses	1,427,042	55,822	17,686	223,105	73,165	786,488	* 12,286
Bad debts	44,634	4,077	* 493	13,750	* 1,809	3,039	0
Repairs and maintenance	1,653,959	106,010	* 15,906	354,509	18,108	872,430	* 5,199
Depreciation	7,254,206	138,565	183,441	542,811	77,428	5,805,121	* 13,473
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	169,869	* 7,067	* 621	17,924	* 1,552	62,998	* 216
Employee benefit programs	553,727	70,898	43,342	76,081	* 47,133	109,888	* 10,362
Ordinary loss from other partnerships and fiduciaries	3,537	* 1,756	38	* 17	1	* 390	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	4,437	46	54	* 289	0	* 2,985	0
Other deductions	17,091,977	736,670	1,605,690	4,498,025	822,207	5,655,195	* 126,417
<b>Ordinary business income (loss)</b>	<b>11,420,559</b>	<b>301,380</b>	<b>380,863</b>	<b>1,046,824</b>	<b>137,070</b>	<b>6,386,135</b>	<b>* 51,796</b>
Net income	11,447,093	304,747	381,106	1,059,488	137,070	6,386,832	* 51,796
Loss	* 26,534	3,366	* 242	* 12,664	0	* 697	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>957,505</b>	<b>8,798</b>	<b>-29,611</b>	<b>79,806</b>	<b>* 455</b>	<b>820,343</b>	<b>* 261</b>
Interest income	231,961	6,646	2,293	9,771	* 184	194,854	* 258
Dividend income	227,332	* 34	* 25,326	* 46	41	113,086	* 2
Royalties	* 112	107	[2]	0	0	0	0
Net short-term capital gain (loss)	-27,386	0	* 195	* 293	-6	1,485	0
Net long-term capital gain (loss)	525,486	* 2,011	* -57,427	* 69,696	237	510,919	0
<b>Net rental real estate income (loss)</b>	<b>74,534</b>	<b>* 5,431</b>	<b>[2]</b>	<b>* 806</b>	<b>-151</b>	<b>* 24,082</b>	<b>0</b>
Net income	74,685	* 5,431	0	* 806	0	* 24,082	0
Loss	* 151	0	[2]	0	151	0	0
<b>Other net rental income (loss)</b>	<b>* 34,310</b>	<b>0</b>	<b>0</b>	<b>* 22,286</b>	<b>0</b>	<b>9,010</b>	<b>0</b>
Net income	* 34,310	0	0	* 22,286	0	9,010	0
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>11,988,808</b>	<b>313,598</b>	<b>408,483</b>	<b>1,079,732</b>	<b>137,143</b>	<b>6,727,166</b>	<b>* 52,057</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>3,985</b>	<b>190</b>	<b>644</b>	<b>22,172</b>	<b>6,226</b>	<b>6,147</b>	<b>1,476</b>
<b>Number of partners</b>	<b>46,215</b>	<b>502</b>	<b>1,650</b>	<b>63,782</b>	<b>19,736</b>	<b>14,384</b>	<b>4,294</b>
<b>Total assets</b>	<b>10,406,700</b>	<b>189,780</b>	<b>15,301,112</b>	<b>408,713,602</b>	<b>12,685,326</b>	<b>12,369,878</b>	<b>87,244,329</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>16,710,470</b>	<b>1,456,931</b>	<b>11,302,630</b>	<b>194,808,523</b>	<b>9,772,556</b>	<b>8,056,543</b>	<b>42,566,475</b>
Business receipts	16,412,012	1,452,742	11,053,266	179,310,158	9,444,984	7,594,792	39,389,935
Ordinary income from other partnerships and fiduciaries	132,800	1,366	174,113	9,055,796	* 65,382	* 169,311	2,016,601
Farm net profit	0	0	* 4	0	0	0	0
Net gain, noncapital assets	4,328	0	2,191	486,424	83,573	* 10,442	86,081
Other income	161,330	* 2,822	73,056	5,956,145	178,618	281,998	1,073,859
<b>Total deductions</b>	<b>14,777,387</b>	<b>1,404,546</b>	<b>10,171,606</b>	<b>160,956,566</b>	<b>8,548,858</b>	<b>7,980,067</b>	<b>34,038,765</b>
Cost of good sold	10,260,658	* 976,787	7,185,552	45,983,880	2,124,065	3,280,391	5,989,799
Inventory, beginning of year	239,804	* 1,612	548,965	1,662,119	242,628	27,020	4
Purchases	3,281,297	* 29,921	6,473,366	18,253,265	693,039	373,095	0
Cost of labor	1,161,171	* 86,039	* 117,987	945,237	164,987	* 168,022	39,803
Additional inventory costs (section 263A)	* 6,267	0	979	605,619	3,507	* 68,195	349
Other costs	5,774,231	* 861,651	462,462	25,981,707	1,249,961	2,666,946	5,998,902
Less: Inventory, end of year	202,112	* 2,436	418,206	1,464,066	230,056	22,888	49,260
Salaries and wages	1,265,547	95,283	619,876	18,297,312	2,199,828	915,445	3,955,560
Guaranteed payments to partners	196,714	* 8,136	* 7,206	708,115	134,791	294,442	* 5,687
Rent paid	186,341	14,823	351,895	3,814,622	183,715	261,366	450,420
Interest paid	64,464	* 2,029	137,425	3,836,911	87,812	121,809	1,167,477
Taxes and licenses	133,190	11,288	114,011	3,223,018	196,364	121,665	461,627
Bad debts	19,997	* 237	1,232	1,299,548	52,866	4,084	253,935
Repairs and maintenance	160,814	5,509	115,474	1,568,024	74,417	41,930	256,600
Depreciation	208,541	7,475	277,350	17,229,330	190,266	198,020	1,676,862
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	68,362	* 1,022	10,106	1,352,975	52,144	8,159	79,218
Employee benefit programs	123,421	* 2,877	69,724	1,730,297	215,131	46,104	482,763
Ordinary loss from other partnerships and fiduciaries	* 356	* 187	* 793	524,284	4,747	332,448	* 45,813
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 785	0	* 278	44,163	* 1,360	13	14,404
Other deductions	2,088,197	278,892	1,280,685	61,344,086	3,031,352	2,354,192	19,198,599
<b>Ordinary business income (loss)</b>	<b>1,933,083</b>	<b>52,385</b>	<b>1,131,023</b>	<b>33,851,957</b>	<b>1,223,698</b>	<b>76,475</b>	<b>8,527,710</b>
Net income	1,942,597	52,385	1,131,073	35,282,599	1,232,278	1,479,557	8,544,597
Loss	* 9,514	0	* 50	1,430,642	* 8,580	1,403,082	16,887
<b>Portfolio income (loss) distributed directly to partners</b>	<b>52,588</b>	<b>* 31</b>	<b>24,835</b>	<b>5,552,833</b>	<b>241,620</b>	<b>2,214,331</b>	<b>344,885</b>
Interest income	9,776	* 30	8,147	2,773,491	17,455	30,016	173,906
Dividend income	72,037	* 1	16,759	165,219	346	* 7,359	* 101,928
Royalties	0	0	5	2,404,035	223,241	2,040,733	109,754
Net short-term capital gain (loss)	-29,331	0	-21	39,626	* 32	* -180	41,075
Net long-term capital gain (loss)	105	0	* -55	170,461	545	* 136,403	* -81,778
<b>Net rental real estate income (loss)</b>	<b>* 38,939</b>	<b>0</b>	<b>* 5,428</b>	<b>13,473</b>	<b>* 4,945</b>	<b>* -1,330</b>	<b>* 934</b>
Net income	* 38,939	0	* 5,428	16,549	* 4,945	* 165	* 934
Loss	0	0	0	* 3,076	0	1,495	0
<b>Other net rental income (loss)</b>	<b>* 3,015</b>	<b>0</b>	<b>0</b>	<b>212,555</b>	<b>7,872</b>	<b>1,953</b>	<b>90,029</b>
Net income	* 3,015	0	0	325,591	7,872	1,953	90,029
Loss	0	0	0	113,037	0	0	0
<b>Total net income [1]</b>	<b>2,056,850</b>	<b>52,416</b>	<b>1,161,363</b>	<b>39,420,731</b>	<b>1,477,558</b>	<b>2,155,206</b>	<b>9,004,261</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>2,520</b>	<b>1,937</b>	<b>3,866</b>	<b>208,417</b>	<b>* 7</b>	<b>8,047</b>	<b>1,502</b>
<b>Number of partners</b>	<b>8,411</b>	<b>6,002</b>	<b>10,956</b>	<b>5,291,887</b>	<b>* 137</b>	<b>80,606</b>	<b>5,287</b>
<b>Total assets</b>	<b>281,108,288</b>	<b>7,149,034</b>	<b>8,156,746</b>	<b>8,916,551,419</b>	<b>* 7,203,218</b>	<b>127,121,617</b>	<b>24,259,691</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>119,352,961</b>	<b>3,420,208</b>	<b>11,639,781</b>	<b>250,331,744</b>	<b>* 2,126,547</b>	<b>16,908,744</b>	<b>9,663,488</b>
Business receipts	108,305,009	3,035,325	11,540,114	130,243,164	* 2,063,692	10,745,350	8,959,716
Ordinary income from other partnerships and fiduciaries	6,688,805	* 33,732	* 81,966	35,878,463	6,050	1,146,503	* 115,122
Farm net profit	0	0	0	* 12,557	0	0	0
Net gain, noncapital assets	306,258	22	* 48	5,129,559	0	254,934	* 12,005
Other income	4,052,888	351,129	17,653	79,068,001	56,805	4,761,958	576,644
<b>Total deductions</b>	<b>99,562,918</b>	<b>2,878,882</b>	<b>7,947,075</b>	<b>163,634,051</b>	<b>* 1,882,681</b>	<b>12,172,560</b>	<b>7,229,809</b>
Cost of good sold	32,702,949	1,048,871	837,806	21,187,011	876,912	3,400,259	1,296,190
Inventory, beginning of year	1,387,598	* 1,031	* 3,838	3,451,739	1,829	* 260,321	* 8,483
Purchases	16,672,005	* 380,199	* 134,928	13,342,997	851,272	2,917,236	* 163,752
Cost of labor	482,275	* 2,443	* 87,707	696,182	0	* 37,995	* 43,307
Additional inventory costs (section 263A)	487,468	* 46,099	1	101,545	0	* 1,562	* -344
Other costs	14,834,325	* 620,108	611,464	7,801,571	23,811	537,381	* 1,096,611
Less: Inventory, end of year	1,160,722	* 1,008	132	4,207,023	0	* 354,236	* 15,618
Salaries and wages	7,874,468	872,544	2,479,467	48,997,261	440,310	2,250,294	1,340,036
Guaranteed payments to partners	* 88,302	* 45,786	139,107	8,123,002	4,580	143,377	* 79,465
Rent paid	2,643,003	37,442	238,676	3,947,440	49,069	232,276	126,613
Interest paid	1,906,141	64,611	489,061	8,551,924	* 8,884	1,092,289	180,452
Taxes and licenses	2,087,847	78,619	276,896	3,311,445	* 5,008	176,526	102,706
Bad debts	918,374	56,805	13,486	1,708,969	0	1,057,610	45,093
Repairs and maintenance	1,030,833	12,936	151,308	479,065	2,299	27,971	39,337
Depreciation	14,821,395	56,750	286,036	2,740,629	6,597	240,075	141,749
Depletion	0	0	0	40,245	0	0	0
Retirement plans, etc.	1,134,903	* 14,132	64,419	1,141,495	47,000	28,478	* 2,667
Employee benefit programs	798,563	38,683	149,053	2,330,252	38,482	148,776	87,315
Ordinary loss from other partnerships and fiduciaries	140,192	0	* 1,084	3,608,827	0	8,612	* 4,303
Farm net loss	0	0	0	67,325	0	0	0
Net loss, noncapital assets	28,225	82	79	522,598	0	* 74,072	0
Other deductions	33,387,723	551,622	2,820,598	56,876,565	403,540	3,291,943	3,783,885
<b>Ordinary business income (loss)</b>	<b>19,790,043</b>	<b>541,325</b>	<b>3,692,706</b>	<b>86,697,693</b>	<b>* 243,866</b>	<b>4,736,184</b>	<b>2,433,678</b>
Net income	19,791,403	542,058	3,692,706	95,157,141	* 243,866	4,812,030	2,433,678
Loss	* 1,361	* 733	0	8,459,448	0	75,846	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,531,687</b>	<b>118,535</b>	<b>101,776</b>	<b>517,208,247</b>	<b>* 83,382</b>	<b>3,417,598</b>	<b>111,640</b>
Interest income	2,503,196	22,655	26,263	133,818,247	* 12,252	2,521,109	75,511
Dividend income	25,480	* 60	* 30,046	92,850,472	61,769	50,122	* 199
Royalties	* 631	0	* 29,675	8,296,591	0	* 7	0
Net short-term capital gain (loss)	* 141	0	* -1,442	14,154,572	528	76,571	* 47,033
Net long-term capital gain (loss)	2,238	* 95,819	* 17,234	268,088,364	8,833	769,789	* -11,104
<b>Net rental real estate income (loss)</b>	<b>* -726</b>	<b>* 10,500</b>	<b>* -849</b>	<b>615,308</b>	<b>1</b>	<b>41,689</b>	<b>* -743</b>
Net income	6	* 10,500	0	2,114,149	1	59,122	* 219
Loss	* 731	0	* 849	1,498,840	0	17,433	962
<b>Other net rental income (loss)</b>	<b>111,665</b>	<b>0</b>	<b>1,036</b>	<b>477,658</b>	<b>0</b>	<b>52,680</b>	<b>-6</b>
Net income	224,701	0	1,036	576,241	0	52,680	0
Loss	113,036	0	0	98,582	0	0	6
<b>Total net income [1]</b>	<b>22,430,289</b>	<b>574,540</b>	<b>3,778,876</b>	<b>322,755,970</b>	<b>* 317,888</b>	<b>7,401,791</b>	<b>2,508,639</b>

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
	(84)	(85)	(86)	(87)	(88)	(89)
<b>Number of partnerships</b>	<b>153,909</b>	<b>5,205</b>	<b>148,705</b>	<b>10,245</b>	<b>34,706</b>	<b>791,907</b>
<b>Number of partners</b>	<b>3,385,609</b>	<b>35,422</b>	<b>3,350,188</b>	<b>43,470</b>	<b>1,776,777</b>	<b>3,614,960</b>
<b>Total assets</b>	<b>7,554,828,448</b>	<b>504,941,414</b>	<b>7,049,887,034</b>	<b>16,392,673</b>	<b>1,186,745,772</b>	<b>2,404,317,504</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>200,716,492</b>	<b>49,887,659</b>	<b>150,828,833</b>	<b>13,252,987</b>	<b>7,663,487</b>	<b>87,600,389</b>
Business receipts	93,061,389	16,164,235	76,897,154	12,290,358	3,122,659	68,885,567
Ordinary income from other partnerships and fiduciaries	32,128,809	952,589	31,176,220	* 39,244	2,442,734	6,971,669
Farm net profit	* 12,557	* 888	* 11,668	0	0	* 48,291
Net gain, noncapital assets	4,762,128	* 200,014	4,562,114	950	99,542	3,198,289
Other income	70,751,610	32,569,933	38,181,676	922,434	1,998,551	8,496,573
<b>Total deductions</b>	<b>127,441,759</b>	<b>47,352,310</b>	<b>80,089,449</b>	<b>10,586,788</b>	<b>4,320,455</b>	<b>59,545,687</b>
Cost of good sold	12,733,202	4,717,671	8,015,532	2,110,500	769,946	24,190,315
Inventory, beginning of year	2,816,440	209,801	2,606,639	4,817	* 359,849	7,152,651
Purchases	8,376,959	4,335,859	4,041,101	484,405	* 549,372	11,350,080
Cost of labor	372,711	11,876	360,835	* 228,863	* 13,307	1,019,933
Additional inventory costs (section 263A)	20,103	1,326	18,776	* 80,255	-30	1,197,777
Other costs	4,716,155	375,756	4,340,399	1,315,658	* 111,955	11,211,155
Less: Inventory, end of year	3,569,166	216,946	3,352,219	3,497	* 264,506	7,741,282
Salaries and wages	41,665,234	19,967,344	21,697,890	2,647,661	653,726	8,894,611
Guaranteed payments to partners	6,788,855	1,181,488	5,607,367	762,602	344,123	1,455,715
Rent paid	3,131,856	1,276,013	1,855,843	348,985	58,642	1,477,728
Interest paid	7,051,070	3,665,230	3,385,839	49,425	169,805	1,963,920
Taxes and licenses	2,753,430	1,211,035	1,542,395	232,179	41,596	1,146,216
Bad debts	340,378	29,255	311,123	7,207	* 258,682	208,781
Repairs and maintenance	358,777	150,984	207,794	44,150	6,531	457,181
Depreciation	2,189,106	649,488	1,539,617	106,561	56,541	2,682,208
Depletion	40,245	0	40,245	0	0	* 12,732
Retirement plans, etc.	988,979	630,215	358,763	56,504	17,868	90,148
Employee benefit programs	1,820,204	931,059	889,144	216,301	19,174	306,240
Ordinary loss from other partnerships and fiduciaries	3,102,742	60,351	3,042,391	* 2,200	490,970	886,792
Farm net loss	55,075	0	55,075	0	* 12,250	71,313
Net loss, noncapital assets	436,258	8,917	427,341	* 9,622	* 2,645	72,666
Other deductions	43,986,350	12,873,260	31,113,091	3,992,892	1,417,956	15,629,121
<b>Ordinary business income (loss)</b>	<b>73,274,733</b>	<b>2,535,349</b>	<b>70,739,384</b>	<b>2,666,199</b>	<b>3,343,032</b>	<b>28,054,702</b>
Net income	80,972,250	5,900,571	75,071,680	2,685,185	4,010,132	29,926,454
Loss	7,697,517	3,365,222	4,332,296	* 18,986	667,100	1,871,752
<b>Portfolio income (loss) distributed directly to partners</b>	<b>439,751,829</b>	<b>5,725,773</b>	<b>434,026,056</b>	<b>214,908</b>	<b>73,628,891</b>	<b>21,670,005</b>
Interest income	114,148,323	4,609,182	109,539,141	205,491	16,855,560	10,433,008
Dividend income	75,193,138	450,262	74,742,875	2,669	17,542,576	5,279,595
Royalties	5,187,194	1,326	5,185,869	* 412	3,108,979	2,528,287
Net short-term capital gain (loss)	11,867,063	-269,260	12,136,323	* 457	2,162,921	309,312
Net long-term capital gain (loss)	233,356,112	934,263	232,421,849	5,879	33,958,855	3,119,803
<b>Net rental real estate income (loss)</b>	<b>254,403</b>	<b>59,026</b>	<b>195,377</b>	<b>* -303</b>	<b>320,262</b>	<b>94,847,218</b>
Net income	1,557,869	67,560	1,490,309	87	496,850	96,656,551
Loss	1,303,466	8,533	1,294,932	* 391	176,588	1,809,332
<b>Other net rental income (loss)</b>	<b>260,047</b>	<b>206</b>	<b>259,841</b>	<b>* 191</b>	<b>164,746</b>	<b>3,840,694</b>
Net income	347,939	* 229	347,710	* 191	175,432	3,976,226
Loss	87,891	* 23	87,869	0	10,685	135,532
<b>Total net income [1]</b>	<b>268,317,838</b>	<b>7,655,351</b>	<b>260,662,487</b>	<b>2,874,659</b>	<b>41,335,155</b>	<b>144,983,503</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>Number of partnerships</b>	<b>773,149</b>	<b>205,090</b>	<b>383,143</b>	<b>11,129</b>	<b>61,202</b>	<b>112,584</b>
<b>Number of partners</b>	<b>3,402,988</b>	<b>948,179</b>	<b>1,577,678</b>	<b>36,529</b>	<b>324,243</b>	<b>516,359</b>
<b>Total assets</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>71,157,920</b>	<b>5,344,882</b>	<b>7,148,139</b>	<b>389,300</b>	<b>2,108,809</b>	<b>56,166,790</b>
Business receipts	54,915,861	3,277,158	4,404,073	310,520	1,645,691	45,278,419
Ordinary income from other partnerships and fiduciaries	6,719,840	1,429,299	842,977	* 19,487	130,846	4,297,230
Farm net profit	* 48,291	0	* 102	0	* 19,479	* 28,710
Net gain, noncapital assets	2,119,047	134,840	1,167,589	* 35,427	* 164,220	616,970
Other income	7,354,881	503,585	733,397	23,865	148,572	5,945,461
<b>Total deductions</b>	<b>51,705,029</b>	<b>3,019,117</b>	<b>4,508,021</b>	<b>220,655</b>	<b>1,529,255</b>	<b>42,427,981</b>
Cost of good sold	21,662,551	1,453,007	1,691,087	16,082	452,247	18,050,128
Inventory, beginning of year	6,968,329	* 1,039,605	234,829	* 1,460	* 115,072	5,577,363
Purchases	10,022,692	* 245,594	596,550	* 2,784	327,336	8,850,428
Cost of labor	728,497	0	* 11,281	* 4,965	* 3,234	709,018
Additional inventory costs (section 263A)	1,170,167	0	* 75,584	0	0	1,094,582
Other costs	10,328,384	1,046,080	949,692	* 9,668	* 141,751	8,181,193
Less: Inventory, end of year	7,555,517	878,272	176,849	* 2,795	* 135,145	6,362,456
Salaries and wages	8,306,954	501,933	445,920	* 13,496	175,779	7,169,826
Guaranteed payments to partners	1,345,986	* 28,060	193,676	* 923	* 19,749	1,103,578
Rent paid	1,240,079	45,094	190,621	* 1,507	64,989	937,869
Interest paid	1,604,708	173,169	269,937	* 46,145	146,474	968,984
Taxes and licenses	1,039,824	120,278	105,231	* 18,317	51,770	744,228
Bad debts	179,714	* 350	7,656	* 630	* 859	170,219
Repairs and maintenance	321,262	21,513	28,819	* 4,055	20,270	246,606
Depreciation	943,834	132,965	141,349	* 22,181	67,314	580,025
Depletion	* 3,738	0	0	0	* 3,738	0
Retirement plans, etc.	83,823	* 1,197	* 5,059	0	* 830	76,738
Employee benefit programs	280,907	* 13,409	23,514	* 64	* 4,562	239,358
Ordinary loss from other partnerships and fiduciaries	881,468	21,987	210,790	0	17,753	630,938
Farm net loss	71,313	* 6,624	* 51,295	0	* 12,399	* 994
Net loss, noncapital assets	71,168	* 3,852	* 27,447	* 98	* 30,077	9,693
Other deductions	13,667,700	495,679	1,115,619	97,157	460,445	11,498,799
<b>Ordinary business income (loss)</b>	<b>19,452,891</b>	<b>2,325,765</b>	<b>2,640,118</b>	<b>168,644</b>	<b>579,553</b>	<b>13,738,810</b>
Net income	21,260,869	2,459,681	3,235,428	171,842	713,872	14,680,046
Loss	1,807,978	133,916	595,310	* 3,197	134,319	941,237
<b>Portfolio income (loss) distributed directly to partners</b>	<b>19,491,691</b>	<b>2,319,025</b>	<b>7,709,776</b>	<b>58,463</b>	<b>1,498,707</b>	<b>7,905,720</b>
Interest income	9,950,144	1,007,413	3,265,344	26,680	241,208	5,409,497
Dividend income	5,247,921	200,588	1,977,683	* 13,625	194,727	2,861,297
Royalties	1,003,551	153,053	53,403	* 10,037	552,642	234,415
Net short-term capital gain (loss)	294,236	96,667	317,980	* -57,053	-8,673	-54,684
Net long-term capital gain (loss)	2,995,839	861,303	2,095,365	* 65,173	518,802	-544,804
<b>Net rental real estate income (loss)</b>	<b>94,501,711</b>	<b>20,465,767</b>	<b>62,017,591</b>	<b>1,876,786</b>	<b>4,452,423</b>	<b>5,689,143</b>
Net income	96,310,638	20,756,437	62,616,280	1,876,786	4,496,285	6,564,850
Loss	1,808,927	290,669	598,689	0	43,861	875,707
<b>Other net rental income (loss)</b>	<b>1,091,020</b>	<b>250,098</b>	<b>201,274</b>	<b>* 5,078</b>	<b>299,265</b>	<b>335,305</b>
Net income	1,149,000	262,240	246,476	* 5,078	299,265	335,941
Loss	57,980	* 12,142	45,202	0	0	* 636
<b>Total net income [1]</b>	<b>131,247,237</b>	<b>24,402,685</b>	<b>70,155,414</b>	<b>2,100,851</b>	<b>6,319,820</b>	<b>28,268,467</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
<b>Number of partnerships</b>	<b>15,417</b>	<b>3,342</b>	<b>138,440</b>	<b>27,217</b>	<b>15,732</b>	<b>12,820</b>	<b>10,359</b>
<b>Number of partners</b>	<b>76,738</b>	<b>135,233</b>	<b>496,207</b>	<b>152,412</b>	<b>63,607</b>	<b>40,718</b>	<b>28,352</b>
<b>Total assets</b>	<b>40,107,192</b>	<b>17,506,379</b>	<b>151,056,928</b>	<b>35,510,573</b>	<b>22,153,065</b>	<b>7,430,299</b>	<b>1,447,195</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,434,908</b>	<b>7,007,561</b>	<b>358,463,861</b>	<b>136,935,321</b>	<b>61,837,609</b>	<b>24,151,867</b>	<b>2,539,811</b>
Business receipts	7,841,846	6,127,860	342,634,903	135,180,351	60,704,944	22,509,310	2,508,013
Ordinary income from other partnerships and fiduciaries	* 85,447	* 166,382	6,608,629	126,489	123,825	254,529	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,062,354	* 16,889	176,637	6,286	26,424	6,734	* 7,323
Other income	445,262	696,430	9,043,692	1,622,194	982,417	1,381,294	* 24,475
<b>Total deductions</b>	<b>7,000,903</b>	<b>839,755</b>	<b>268,271,148</b>	<b>87,016,705</b>	<b>48,173,280</b>	<b>20,795,602</b>	<b>2,071,355</b>
Cost of good sold	2,375,790	* 151,973	56,502,989	1,409,517	4,719,465	9,994,750	1,009,151
Inventory, beginning of year	184,322	0	1,146,069	0	905	* 49,145	* 56,631
Purchases	1,311,413	15,976	16,866,004	* 1,971	* 401,752	1,549,830	346,649
Cost of labor	291,435	0	11,014,593	* 319,316	* 3,505,150	2,221,625	196,691
Additional inventory costs (section 263A)	* 27,610	0	419,288	* 77,324	* 47,192	* 4,525	* 19,753
Other costs	746,774	* 135,998	28,199,486	1,010,907	765,477	6,238,763	476,017
Less: Inventory, end of year	185,765	0	1,142,450	0	1,011	69,138	* 86,590
Salaries and wages	543,782	* 43,875	85,383,338	38,217,761	19,425,842	3,593,402	278,761
Guaranteed payments to partners	40,659	* 69,070	16,575,717	8,999,499	2,943,768	830,313	* 151,237
Rent paid	181,827	* 55,821	13,398,400	8,569,326	2,127,497	560,689	108,113
Interest paid	341,187	* 18,025	1,154,711	242,461	257,850	64,496	14,520
Taxes and licenses	99,598	6,794	7,406,565	3,505,299	1,511,225	377,281	35,591
Bad debts	28,963	* 104	283,178	110,272	20,045	17,512	* 2,843
Repairs and maintenance	135,838	* 81	1,214,787	657,000	204,978	71,571	8,549
Depreciation	1,728,982	* 9,392	3,427,464	1,516,494	557,065	288,061	18,769
Depletion	0	8,994	* 413	* 413	0	0	0
Retirement plans, etc.	6,204	121	4,090,561	1,638,331	947,180	135,145	* 11,510
Employee benefit programs	24,491	842	4,799,331	2,303,209	676,038	392,029	* 12,790
Ordinary loss from other partnerships and fiduciaries	* 4,581	* 744	120,372	26,850	5,187	* 3,642	* 4,913
Farm net loss	0	0	* 13,617	0	0	0	0
Net loss, noncapital assets	* 1,465	33	75,575	59,507	3,130	* 8,225	14
Other deductions	1,487,536	473,885	73,824,130	19,760,765	14,774,010	4,458,485	414,593
<b>Ordinary business income (loss)</b>	<b>2,434,005</b>	<b>6,167,806</b>	<b>90,192,713</b>	<b>49,918,615</b>	<b>13,664,329</b>	<b>3,356,265</b>	<b>468,456</b>
Net income	2,460,537	6,205,049	90,459,129	49,919,236	13,665,996	3,382,829	468,456
Loss	26,531	* 37,243	266,417	* 621	1,667	* 26,564	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>468,732</b>	<b>1,709,582</b>	<b>3,800,898</b>	<b>98,344</b>	<b>76,048</b>	<b>154,185</b>	<b>65,141</b>
Interest income	307,490	175,375	602,180	37,285	37,670	11,418	856
Dividend income	29,719	* 1,955	338,746	13,588	11,236	13,360	0
Royalties	11	1,524,725	863,800	568	* 9,811	* 68,985	* 44,317
Net short-term capital gain (loss)	* 16,067	* -991	75,154	19,895	-111	* 5,955	0
Net long-term capital gain (loss)	115,446	* 8,519	1,921,018	27,009	17,442	54,467	* 19,968
<b>Net rental real estate income (loss)</b>	<b>109,503</b>	<b>* 236,004</b>	<b>38,768</b>	<b>11,229</b>	<b>* -1,916</b>	<b>* -945</b>	<b>0</b>
Net income	* 109,909	* 236,004	78,845	18,758	* 6,029	* 1,431	0
Loss	* 406	0	40,077	7,529	* 7,946	* 2,376	0
<b>Other net rental income (loss)</b>	<b>2,666,817</b>	<b>* 82,857</b>	<b>115,776</b>	<b>250</b>	<b>0</b>	<b>* 6,533</b>	<b>0</b>
Net income	2,744,369	* 82,857	116,998	254	0	* 6,533	0
Loss	* 77,552	0	1,222	4	0	0	0
<b>Total net income [1]</b>	<b>5,547,545</b>	<b>8,188,721</b>	<b>92,151,983</b>	<b>49,981,535</b>	<b>13,721,129</b>	<b>3,455,616</b>	<b>513,628</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	15,270	57,042	32,492	9,109	15,441	18,343
Number of partners	46,272	164,846	100,415	22,894	41,537	368,456
Total assets	7,460,878	77,054,919	40,037,131	8,649,923	28,367,865	370,963,613
Income and deductions from a trade or business:						
Total income	19,410,013	113,589,241	63,588,671	16,617,743	33,382,827	25,691,123
Business receipts	19,288,994	102,443,290	56,716,007	16,197,293	29,529,990	11,542,647
Ordinary income from other partnerships and fiduciaries	* 939	6,102,846	3,278,336	* 39,471	2,785,039	10,433,317
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	* 5,881	123,989	90,969	* 14,108	18,913	795,331
Other income	114,197	4,919,116	3,503,359	366,871	1,048,885	2,919,827
Total deductions	16,183,904	94,030,303	51,573,862	14,422,273	28,034,167	15,349,985
Cost of good sold	6,469,536	32,900,570	12,656,763	7,025,000	13,218,807	5,835,811
Inventory, beginning of year	108,530	930,858	233,139	* 46,191	651,528	647,794
Purchases	2,833,353	11,732,450	1,809,790	1,895,417	8,027,243	4,509,758
Cost of labor	1,393,644	3,378,167	1,818,875	253,896	1,305,395	527,469
Additional inventory costs (section 263A)	* 129,280	* 141,213	* 8,378	51,451	* 81,384	23,427
Other costs	2,173,048	17,535,275	8,968,207	4,810,043	3,757,024	982,042
Less: Inventory, end of year	168,320	817,392	181,627	* 31,998	603,767	854,680
Salaries and wages	4,079,273	19,788,299	14,016,773	2,668,995	3,102,531	2,492,515
Guaranteed payments to partners	724,871	2,926,030	2,095,397	337,775	492,858	958,674
Rent paid	318,581	1,714,194	915,953	327,917	470,324	276,991
Interest paid	35,908	539,477	278,343	129,536	131,598	948,532
Taxes and licenses	324,844	1,652,324	1,091,776	255,854	304,694	179,438
Bad debts	11,438	121,067	41,549	61,772	17,747	46,490
Repairs and maintenance	42,241	230,449	119,310	50,879	60,261	59,410
Depreciation	165,997	881,077	506,457	156,479	218,141	270,768
Depletion	0	0	0	0	0	9,793
Retirement plans, etc.	86,804	1,271,591	1,019,573	40,300	211,718	24,921
Employee benefit programs	219,145	1,196,120	821,256	172,662	202,202	182,046
Ordinary loss from other partnerships and fiduciaries	* 8,618	71,161	54,702	5,267	11,192	627,183
Farm net loss	0	* 13,617	* 13,617	0	0	* 6,833
Net loss, noncapital assets	* 406	4,293	1,743	* 65	* 2,484	1,069
Other deductions	3,696,242	30,720,034	17,940,651	3,189,772	9,589,612	3,429,511
Ordinary business income (loss)	3,226,109	19,558,939	12,014,809	2,195,469	5,348,660	10,341,138
Net income	3,227,076	19,795,536	12,085,517	2,228,278	5,481,742	12,035,587
Loss	* 967	236,598	70,707	* 32,809	133,082	1,694,449
Portfolio income (loss) distributed directly to partners	173,483	3,233,698	1,301,625	120,579	1,811,494	33,825,637
Interest income	72,345	442,607	340,718	7,058	94,831	5,788,226
Dividend income	* 1,641	298,922	138,159	295	160,468	11,451,252
Royalties	* 30,531	709,589	41,453	* 7	668,129	1,123,028
Net short-term capital gain (loss)	* -275	49,690	-91	* -86	49,867	81,909
Net long-term capital gain (loss)	* 69,241	1,732,890	781,386	* 113,305	838,200	15,381,222
Net rental real estate income (loss)	* -81	30,481	27,326	* -693	* 3,847	562,063
Net income	0	52,626	44,244	* 1,523	* 6,859	658,462
Loss	* 81	22,146	16,917	2,216	* 3,012	96,399
Other net rental income (loss)	0	108,993	23,722	* 33,257	* 52,014	151,590
Net income	0	110,211	24,932	* 33,257	* 52,022	189,381
Loss	0	* 1,218	* 1,209	0	* 8	37,790
Total net income [1]	3,330,545	21,149,531	12,586,188	2,235,394	6,327,948	29,417,297

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>Number of partnerships</b>	<b>34,949</b>	<b>32,507</b>	<b>2,442</b>	<b>6,486</b>	<b>55,875</b>	<b>20,104</b>	<b>11,954</b>
<b>Number of partners</b>	<b>88,384</b>	<b>82,739</b>	<b>5,646</b>	<b>16,659</b>	<b>252,273</b>	<b>89,621</b>	<b>29,856</b>
<b>Total assets</b>	<b>49,704,576</b>	<b>42,751,684</b>	<b>6,952,892</b>	<b>2,770,467</b>	<b>93,066,383</b>	<b>10,981,442</b>	<b>2,088,825</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>69,908,492</b>	<b>62,425,234</b>	<b>7,483,258</b>	<b>3,533,717</b>	<b>185,236,357</b>	<b>60,138,006</b>	<b>8,050,631</b>
Business receipts	64,795,586	57,382,215	7,413,371	3,380,469	172,674,165	52,104,822	7,915,025
Ordinary income from other partnerships and fiduciaries	446,978	433,494	* 13,484	* 82,086	2,787,428	671,172	* 117,409
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	11,865	7,709	4,155	* 16,335	125,931	38,962	* 480
Other income	4,654,064	4,601,816	52,248	54,828	9,648,833	7,323,050	17,717
<b>Total deductions</b>	<b>62,973,038</b>	<b>56,214,445</b>	<b>6,758,592</b>	<b>2,802,086</b>	<b>149,985,382</b>	<b>44,951,608</b>	<b>6,357,502</b>
Cost of good sold	26,214,279	22,466,881	3,747,397	332,412	8,460,147	2,159,973	701,921
Inventory, beginning of year	552,601	493,942	58,659	* 3,873	166,084	20,679	* 39,815
Purchases	4,785,602	3,950,294	835,308	* 11,183	2,691,823	727,348	443,475
Cost of labor	12,185,662	11,737,784	447,879	* 159,768	2,143,180	* 238,470	* 30,858
Additional inventory costs (section 263A)	40,209	37,755	* 2,454	* 66,916	* 18,189	0	0
Other costs	9,114,838	6,630,080	2,484,759	* 96,208	3,637,413	1,205,831	* 231,709
Less: Inventory, end of year	464,634	382,973	81,661	* 5,535	196,542	32,356	* 43,936
Salaries and wages	15,421,261	14,597,561	823,700	678,733	45,093,687	15,044,639	1,997,247
Guaranteed payments to partners	645,163	627,076	18,087	* 54,526	5,736,994	4,598,079	218,985
Rent paid	1,117,598	1,034,300	83,298	202,326	7,555,791	2,208,646	373,053
Interest paid	640,829	584,937	55,892	26,469	1,539,861	218,687	40,671
Taxes and licenses	1,667,273	1,536,575	130,697	80,404	5,393,507	1,119,262	173,334
Bad debts	93,803	86,682	7,120	43,683	3,213,058	253,597	* 9,244
Repairs and maintenance	446,033	232,897	213,135	17,352	1,950,806	387,120	28,066
Depreciation	1,059,846	779,138	280,708	87,698	4,300,255	633,849	49,234
Depletion	* 25,755	0	* 25,755	0	0	0	0
Retirement plans, etc.	170,895	155,044	15,851	11,660	891,276	623,134	15,737
Employee benefit programs	622,159	581,197	40,963	30,474	3,336,634	744,819	68,530
Ordinary loss from other partnerships and fiduciaries	89,043	62,879	* 26,164	* 746	31,431	9,065	0
Farm net loss	0	0	0	0	* 14	0	0
Net loss, noncapital assets	8,149	8,149	0	0	10,727	1,220	0
Other deductions	14,750,952	13,461,129	1,289,824	1,235,603	62,471,194	16,949,517	2,681,481
<b>Ordinary business income (loss)</b>	<b>6,935,454</b>	<b>6,210,789</b>	<b>724,666</b>	<b>731,631</b>	<b>35,250,975</b>	<b>15,186,397</b>	<b>1,693,128</b>
Net income	6,952,433	6,221,905	730,528	731,631	35,270,654	15,190,164	1,693,128
Loss	* 16,978	* 11,116	* 5,862	0	19,680	* 3,766	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>883,910</b>	<b>720,097</b>	<b>163,814</b>	<b>262,061</b>	<b>1,526,179</b>	<b>874,654</b>	<b>10,242</b>
Interest income	376,991	313,609	63,383	21,530	268,524	19,237	11,837
Dividend income	52,246	27,511	* 24,735	* 3,530	232,758	122,787	* 397
Royalties	* 117,794	* 117,794	0	0	3,424	0	0
Net short-term capital gain (loss)	17,980	17,980	0	* 18,780	6,640	-1,777	* 25
Net long-term capital gain (loss)	318,899	243,203	* 75,696	* 218,221	1,014,834	734,406	* -2,018
<b>Net rental real estate income (loss)</b>	<b>24,641</b>	<b>24,385</b>	<b>* 255</b>	<b>* -1,609</b>	<b>12,414</b>	<b>4,399</b>	<b>0</b>
Net income	24,981	24,726	* 255	10	54,244	5,990	0
Loss	* 340	* 340	0	* 1,619	41,830	* 1,591	0
<b>Other net rental income (loss)</b>	<b>7,296</b>	<b>* 17,946</b>	<b>* -10,650</b>	<b>0</b>	<b>92,363</b>	<b>* 7,601</b>	<b>* 1,581</b>
Net income	* 47,042	* 26,801	20,242	0	94,032	* 8,622	* 1,581
Loss	* 39,746	* 8,855	* 30,892	0	* 1,669	1,021	0
<b>Total net income [1]</b>	<b>7,514,422</b>	<b>6,712,034</b>	<b>802,388</b>	<b>755,082</b>	<b>35,860,457</b>	<b>15,340,422</b>	<b>1,706,943</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
<b>Number of partnerships</b>	<b>5,673</b>	<b>3,941</b>	<b>830</b>	<b>* 788</b>	<b>706</b>	<b>5,673</b>	<b>6,205</b>
<b>Number of partners</b>	<b>52,118</b>	<b>26,961</b>	<b>2,726</b>	<b>* 2,920</b>	<b>11,685</b>	<b>23,127</b>	<b>13,257</b>
<b>Total assets</b>	<b>18,094,238</b>	<b>5,346,635</b>	<b>1,097,224</b>	<b>* 304,847</b>	<b>32,827,312</b>	<b>21,407,180</b>	<b>918,680</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>25,564,931</b>	<b>11,717,543</b>	<b>4,488,251</b>	<b>* 780,330</b>	<b>36,482,977</b>	<b>35,649,260</b>	<b>2,364,428</b>
Business receipts	24,605,188	10,156,358	4,432,634	* 752,013	35,330,833	35,088,072	2,289,221
Ordinary income from other partnerships and fiduciaries	491,722	741,041	* 29,689	* 22,052	496,698	217,646	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	33,038	2,502	* 2,774	0	39,744	8,242	* 188
Other income	434,983	817,642	23,155	* 6,265	615,701	335,300	* 75,020
<b>Total deductions</b>	<b>18,460,276</b>	<b>9,076,887</b>	<b>3,942,274</b>	<b>* 657,238</b>	<b>31,509,278</b>	<b>33,053,385</b>	<b>1,976,934</b>
Cost of good sold	1,232,610	754,321	874,047	* 59,338	549,148	1,865,256	* 263,532
Inventory, beginning of year	59,736	* 4,173	* 8,630	0	25,685	6,578	* 787
Purchases	757,409	* 64,723	* 192,333	0	215,671	141,029	* 149,834
Cost of labor	* 133,580	* 215,968	* 514,597	* 29,181	132,182	823,454	* 24,889
Additional inventory costs (section 263A)	5,712	0	619	0	* 11,858	0	0
Other costs	342,310	473,644	* 166,479	* 30,157	* 193,866	905,240	* 88,177
Less: Inventory, end of year	66,138	* 4,187	* 8,611	0	30,115	11,044	* 155
Salaries and wages	4,093,724	2,071,976	1,598,254	* 181,329	7,082,218	12,155,978	868,322
Guaranteed payments to partners	287,216	372,246	113,732	* 3,170	66,174	55,730	* 21,662
Rent paid	1,001,533	492,567	88,573	* 14,007	822,514	2,387,352	167,546
Interest paid	182,993	109,665	22,359	* 1,859	375,386	546,546	41,695
Taxes and licenses	529,288	252,851	166,800	* 20,472	998,627	2,053,548	79,325
Bad debts	454,462	86,723	19,603	* 70,995	2,063,741	253,091	* 1,601
Repairs and maintenance	347,502	247,489	20,574	* 9,894	551,677	332,059	26,425
Depreciation	799,233	519,739	33,950	* 21,061	1,483,477	736,353	23,360
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	54,252	64,222	11,515	* 860	78,352	39,813	* 3,391
Employee benefit programs	427,446	239,617	66,292	* 36,804	825,425	880,452	47,249
Ordinary loss from other partnerships and fiduciaries	* 77	* 1,117	0	0	4,663	16,508	0
Farm net loss	0	0	0	0	0	* 14	0
Net loss, noncapital assets	2,055	* 4,639	* 43	0	1,995	* 773	1
Other deductions	9,047,884	3,859,716	926,532	* 237,449	16,605,881	11,729,910	432,823
<b>Ordinary business income (loss)</b>	<b>7,104,656</b>	<b>2,640,656</b>	<b>545,978</b>	<b>* 123,092</b>	<b>4,973,699</b>	<b>2,595,875</b>	<b>387,494</b>
Net income	7,104,656	2,640,685	545,978	* 123,092	4,984,617	2,600,841	387,494
Loss	0	28	0	0	10,919	* 4,966	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>241,619</b>	<b>17,567</b>	<b>-2,432</b>	<b>* 562</b>	<b>277,692</b>	<b>104,885</b>	<b>1,391</b>
Interest income	33,690	4,762	890	* 45	173,276	23,397	1,391
Dividend income	103,496	* 6	* 403	0	1,461	* 4,208	0
Royalties	0	0	0	0	0	3,424	0
Net short-term capital gain (loss)	* 6,201	0	0	* 517	* 28	* 1,645	0
Net long-term capital gain (loss)	98,233	* 12,800	* -3,726	0	102,927	* 72,211	0
<b>Net rental real estate income (loss)</b>	<b>* 3,311</b>	<b>* -398</b>	<b>* -54</b>	<b>0</b>	<b>-16,086</b>	<b>19,083</b>	<b>* 2,160</b>
Net income	* 3,573	* 1,352	* 120	0	18,927	22,122	* 2,160
Loss	* 262	* 1,751	* 174	0	35,013	* 3,039	0
<b>Other net rental income (loss)</b>	<b>* 337</b>	<b>* 49,805</b>	<b>0</b>	<b>0</b>	<b>28,933</b>	<b>* 4,107</b>	<b>0</b>
Net income	* 337	* 50,453	0	0	28,933	* 4,107	0
Loss	0	* 648	0	0	0	0	0
<b>Total net income [1]</b>	<b>7,245,489</b>	<b>2,694,829</b>	<b>547,217</b>	<b>* 123,136</b>	<b>5,161,282</b>	<b>2,650,094</b>	<b>391,045</b>

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>Number of partnerships</b>	<b>24,825</b>	<b>18,551</b>	<b>* 10</b>	<b>6,264</b>	<b>54,785</b>	<b>13,800</b>	<b>40,985</b>
<b>Number of partners</b>	<b>106,900</b>	<b>84,051</b>	<b>* 30</b>	<b>22,819</b>	<b>177,939</b>	<b>51,976</b>	<b>125,964</b>
<b>Total assets</b>	<b>53,532,854</b>	<b>25,209,271</b>	<b>* 57,545</b>	<b>28,266,038</b>	<b>86,515,227</b>	<b>64,513,137</b>	<b>22,002,090</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>35,727,666</b>	<b>19,460,709</b>	<b>* 122,701</b>	<b>16,144,256</b>	<b>94,268,588</b>	<b>30,034,636</b>	<b>64,233,952</b>
Business receipts	29,969,310	14,999,647	* 105,278	14,864,385	91,579,125	28,560,895	63,018,230
Ordinary income from other partnerships and fiduciaries	1,653,743	1,033,453	0	620,290	546,725	358,522	188,203
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	28,857	* 26,578	0	2,279	177,566	146,079	31,487
Other income	4,075,757	3,401,031	* 17,423	657,303	1,965,171	969,139	996,032
<b>Total deductions</b>	<b>29,872,453</b>	<b>16,607,045</b>	<b>* 107,780</b>	<b>13,157,628</b>	<b>85,775,874</b>	<b>26,813,860</b>	<b>58,962,014</b>
Cost of good sold	5,070,701	2,123,820	* 36,610	2,910,271	28,226,004	3,497,043	24,728,961
Inventory, beginning of year	282,887	47,157	* 2,681	233,049	1,002,186	226,732	775,454
Purchases	1,900,793	392,668	* 16,520	1,491,605	20,530,629	1,408,227	19,122,402
Cost of labor	540,513	347,644	* 20,038	* 172,831	3,934,120	634,783	3,299,337
Additional inventory costs (section 263A)	12,362	* 9,926	0	* 2,437	169,758	6,577	163,181
Other costs	2,649,458	1,388,866	0	1,260,592	3,619,357	1,455,189	2,164,168
Less: Inventory, end of year	315,313	62,441	* 2,628	250,243	1,030,046	234,465	795,581
Salaries and wages	7,787,212	5,061,544	* 20,532	2,705,135	16,178,864	5,069,159	11,109,705
Guaranteed payments to partners	428,507	351,628	0	76,879	387,251	30,233	357,018
Rent paid	1,199,879	320,211	* 7,687	871,981	5,036,503	633,617	4,402,886
Interest paid	928,759	466,175	* 302	462,282	2,776,098	2,256,073	520,025
Taxes and licenses	1,866,473	551,164	* 3,571	1,311,739	4,160,680	2,048,279	2,112,402
Bad debts	42,443	11,178	* 161	31,103	59,915	47,679	12,236
Repairs and maintenance	343,623	123,989	* 3,216	216,419	1,597,171	673,701	923,470
Depreciation	1,520,163	634,348	* 6,689	879,126	3,869,443	2,418,451	1,450,992
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	154,071	142,761	0	11,311	52,421	17,484	34,937
Employee benefit programs	477,804	176,160	0	301,644	759,912	477,268	282,644
Ordinary loss from other partnerships and fiduciaries	28,966	* 28,294	0	* 671	49,904	36,763	13,141
Farm net loss	* 3,420	0	0	* 3,420	0	0	0
Net loss, noncapital assets	2,255	* 328	0	* 1,927	17,141	7,676	9,466
Other deductions	10,018,177	6,615,446	* 29,012	3,373,719	22,604,568	9,600,436	13,004,132
<b>Ordinary business income (loss)</b>	<b>5,855,213</b>	<b>2,853,664</b>	<b>* 14,921</b>	<b>2,986,628</b>	<b>8,492,714</b>	<b>3,220,776</b>	<b>5,271,938</b>
Net income	6,004,576	2,970,288	* 14,921	3,019,367	8,654,961	3,372,056	5,282,905
Loss	149,363	* 116,624	0	* 32,739	162,247	151,281	* 10,966
<b>Portfolio income (loss) distributed directly to partners</b>	<b>593,126</b>	<b>462,950</b>	<b>* 6</b>	<b>130,170</b>	<b>662,764</b>	<b>408,666</b>	<b>254,097</b>
Interest income	167,774	144,880	* 6	22,888	96,504	72,681	23,823
Dividend income	70,200	28,108	0	* 42,091	112,594	111,316	1,277
Royalties	298,311	294,725	0	3,586	* 118,225	109,846	* 8,379
Net short-term capital gain (loss)	-720	-101	0	* -619	2,055	1,561	* 494
Net long-term capital gain (loss)	57,560	-4,664	0	* 62,224	333,386	113,262	220,124
<b>Net rental real estate income (loss)</b>	<b>85,119</b>	<b>58,290</b>	<b>0</b>	<b>26,830</b>	<b>238,411</b>	<b>170,046</b>	<b>68,365</b>
Net income	124,820	87,097	0	* 37,724	242,892	173,877	69,015
Loss	* 39,701	* 28,807	0	* 10,894	4,481	* 3,831	* 650
<b>Other net rental income (loss)</b>	<b>-1,709</b>	<b>-1,113</b>	<b>0</b>	<b>* -596</b>	<b>* 32,859</b>	<b>* 32,558</b>	<b>300</b>
Net income	* 354	* 33	0	* 321	* 32,859	* 32,559	300
Loss	2,063	1,146	0	* 917	1	1	0
<b>Total net income [1]</b>	<b>6,474,909</b>	<b>3,378,554</b>	<b>* 14,927</b>	<b>3,081,428</b>	<b>9,091,306</b>	<b>3,717,224</b>	<b>5,374,083</b>

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	38,729	18,253	13,695	4,558	20,473	* 4	* 75
Number of partners	86,221	39,787	29,489	10,297	46,427	* 7	* 75
Total assets	9,893,843	4,183,549	2,332,813	1,850,736	5,345,690	* 364,604	* 7,069
Income and deductions from a trade or business:							
Total income	20,651,765	10,443,973	6,211,550	4,232,423	10,207,792	0	* 82,057
Business receipts	17,206,403	10,343,355	6,174,310	4,169,044	6,863,048	0	* 82,057
Ordinary income from other partnerships and fiduciaries	* 152,406	* 2,616	* 1,674	943	* 149,790	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	114,358	9,472	* 3,951	* 5,520	104,886	0	0
Other income	3,178,598	88,531	31,615	56,916	3,090,068	0	0
Total deductions	18,536,050	9,519,238	5,600,049	3,919,189	9,016,812	0	* 78,822
Cost of good sold	7,283,826	5,848,366	3,315,422	2,532,943	1,435,460	0	* 77,010
Inventory, beginning of year	419,947	323,893	111,208	212,685	96,054	0	0
Purchases	3,954,596	3,472,971	2,338,152	1,134,818	481,625	0	0
Cost of labor	1,821,198	1,371,910	677,265	694,645	449,287	0	0
Additional inventory costs (section 263A)	* 49,877	* 49,877	0	* 49,877	0	0	0
Other costs	1,510,463	1,001,233	315,508	685,725	509,230	0	* 77,010
Less: Inventory, end of year	472,255	371,519	126,711	244,807	100,736	0	0
Salaries and wages	2,830,800	1,103,866	661,249	442,617	1,726,935	0	0
Guaranteed payments to partners	184,117	109,338	74,733	34,604	74,780	0	0
Rent paid	2,208,641	258,827	202,321	56,505	1,949,814	0	* 671
Interest paid	235,847	114,282	89,034	25,249	121,564	0	0
Taxes and licenses	472,650	204,914	136,477	68,437	267,735	0	0
Bad debts	29,689	15,080	9,676	5,403	14,610	0	0
Repairs and maintenance	175,014	101,440	68,782	32,658	73,574	0	0
Depreciation	432,276	216,309	151,901	64,409	215,967	0	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	17,175	5,272	* 2,650	2,622	11,903	0	0
Employee benefit programs	220,604	73,275	32,600	40,675	147,330	0	0
Ordinary loss from other partnerships and fiduciaries	* 3,395	* 587	0	* 587	* 2,808	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 680	661	0	661	* 20	0	0
Other deductions	4,441,335	1,467,022	855,203	611,819	2,974,313	0	* 1,141
Ordinary business income (loss)	2,115,715	924,735	611,501	313,234	1,190,980	0	* 3,235
Net income	2,115,715	924,735	611,501	313,234	1,190,980	0	* 3,235
Loss	0	0	0	0	0	0	0
Portfolio income (loss) distributed directly to partners	379,145	165,460	1,124	164,336	130,279	* 83,406	0
Interest income	10,944	1,627	396	1,231	9,317	0	0
Dividend income	* 83,698	* 21	* 7	13	* 272	* 83,406	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	0	0	0	0	0	0	0
Net long-term capital gain (loss)	284,502	* 163,812	* 721	* 163,091	* 120,690	0	0
Net rental real estate income (loss)	* 15,296	* 94	0	* 94	* 15,202	0	0
Net income	* 15,508	* 94	0	* 94	* 15,414	0	0
Loss	* 212	0	0	0	* 212	0	0
Other net rental income (loss)	* 1,314	* 1,314	* 1,314	0	0	0	0
Net income	* 1,314	* 1,314	* 1,314	0	0	0	0
Loss	0	0	0	0	0	0	0
Total net income [1]	2,226,968	927,791	613,218	314,573	1,215,771	* 83,406	* 3,235

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Total net income is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at end of article text.

[2] Between -\$500 and +\$500.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships [1]</b>	<b>3,285,177</b>	<b>121,192</b>	<b>58,278</b>	<b>40,630</b>	<b>5,970</b>	<b>4,413</b>	<b>11,900</b>
<b>Number of partners</b>	<b>24,389,807</b>	<b>393,200</b>	<b>187,538</b>	<b>135,739</b>	<b>33,293</b>	<b>9,349</b>	<b>27,280</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>2,474,044</b>	<b>86,803</b>	<b>42,741</b>	<b>31,731</b>	<b>4,296</b>	<b>1,454</b>	<b>6,581</b>
<b>Number of partners</b>	<b>21,779,003</b>	<b>299,678</b>	<b>137,342</b>	<b>114,838</b>	<b>27,426</b>	<b>3,431</b>	<b>16,641</b>
<b>Total assets</b>	<b>20,574,459,139</b>	<b>191,859,785</b>	<b>68,549,763</b>	<b>58,202,954</b>	<b>52,994,362</b>	<b>5,100,877</b>	<b>7,011,829</b>
Cash	1,136,045,788	8,820,599	3,997,863	2,759,758	1,145,239	212,627	705,112
Trade notes and accounts receivable	706,205,640	5,902,451	1,491,919	1,985,886	1,240,637	156,002	1,028,006
Less: Allowance for bad debts	19,595,995	37,787	10,412	5,426	386	1,058	20,505
Inventories	285,098,559	11,281,850	2,294,483	7,707,354	110,931	* 114,882	1,054,200
U.S. Government obligations	163,157,351	* 58,986	0	* 58,918	0	69	0
Tax-exempt securities	46,928,950	* 108,926	0	* 108,926	0	0	0
Other current assets	2,382,402,022	10,196,377	4,131,851	2,693,764	2,381,708	343,597	645,457
Loans to partners	49,500,324	72,797	* 5,989	* 19,565	0	* 41,349	* 5,893
Mortgage and real estate loans	95,100,384	2,454,754	* 637,411	* 328,151	* 1,489,192	0	0
Other investments	9,349,721,463	20,255,170	5,340,044	4,283,001	8,729,326	* 1,282,099	620,700
Depreciable assets	4,983,712,438	97,928,456	46,835,896	41,383,051	2,701,838	2,249,348	4,758,323
Less: Accumulated depreciation	1,647,115,595	60,714,257	31,276,621	24,457,476	1,143,629	943,574	2,892,956
Depletable assets	212,232,528	12,009,431	* 45,767	* 29,595	11,934,069	0	0
Less: Accumulated depletion	46,256,590	2,303,634	* 1,449	* 16,128	2,286,058	0	0
Land	922,404,080	53,562,372	25,917,335	17,056,724	9,739,352	* 237,574	611,387
Intangible assets	800,069,987	3,359,120	1,186,745	496,465	83,924	1,217,022	374,964
Less: Accumulated amortization	170,548,597	829,225	318,996	179,501	59,008	142,584	129,136
Other assets	1,325,396,402	29,733,398	8,271,937	3,950,325	16,927,227	333,524	250,385
<b>Total liabilities and capital</b>	<b>20,574,459,139</b>	<b>191,859,785</b>	<b>68,549,763</b>	<b>58,202,954</b>	<b>52,994,362</b>	<b>5,100,877</b>	<b>7,011,829</b>
Accounts payable	504,493,070	3,995,862	1,494,553	1,538,266	103,892	182,678	676,473
Mortgages, notes, bonds payable in less than 1 year	393,589,703	15,353,496	7,516,066	6,925,151	* 73,551	127,276	711,452
Other current liabilities	2,745,714,787	10,782,365	5,883,103	3,214,330	323,795	279,450	1,081,686
Nonrecourse loans	1,212,525,105	2,425,364	* 639,076	* 1,270,802	* 515,485	0	0
Loans from partners	139,111,031	438,552	277,264	* 32,806	* 8,912	* 116,213	* 3,357
Mortgages, notes, bonds payable in 1 year or more	2,559,485,500	47,494,674	23,214,529	17,532,727	3,672,535	1,847,040	1,227,843
Other liabilities	1,383,980,355	9,688,858	3,109,675	3,259,218	1,658,925	1,575,775	85,265
Partners capital accounts	11,635,559,587	101,680,615	26,415,496	24,429,654	46,637,267	972,446	3,225,753

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>1,724,833</b>	<b>63,745</b>	<b>37,071</b>	<b>16,510</b>	<b>2,534</b>	<b>911</b>	<b>6,719</b>
<b>Number of partners</b>	<b>14,562,265</b>	<b>200,958</b>	<b>125,661</b>	<b>49,785</b>	<b>8,744</b>	<b>2,025</b>	<b>14,743</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>1,371,918</b>	<b>47,458</b>	<b>30,257</b>	<b>11,738</b>	<b>1,541</b>	<b>237</b>	<b>3,685</b>
<b>Number of partners</b>	<b>13,444,496</b>	<b>156,205</b>	<b>101,130</b>	<b>39,455</b>	<b>6,267</b>	<b>678</b>	<b>8,675</b>
<b>Total assets</b>	<b>14,072,162,812</b>	<b>102,154,837</b>	<b>43,433,534</b>	<b>24,582,213</b>	<b>26,722,315</b>	<b>2,403,691</b>	<b>5,013,084</b>
Cash	875,517,522	6,186,799	3,206,588	1,906,627	423,320	162,273	487,991
Trade notes and accounts receivable	509,585,504	4,564,854	1,127,140	1,262,322	1,141,281	133,236	900,874
Less: Allowance for bad debts	12,573,191	31,353	* 6,391	4,319	359	1,020	19,263
Inventories	160,728,600	6,297,415	1,076,040	4,116,764	* 31,529	* 91,371	981,710
U.S. Government obligations	155,409,817	* 56,359	0	* 56,359	0	0	0
Tax-exempt securities	36,138,440	0	0	0	0	0	0
Other current assets	1,447,877,710	7,141,961	3,084,831	951,130	2,393,527	77,608	634,865
Loans to partners	33,511,205	* 33,838	* 5,077	* 9,104	0	* 13,764	* 5,893
Mortgage and real estate loans	69,165,009	* 1,292,616	* 332,569	* 169,668	790,379	0	0
Other investments	7,331,777,731	8,603,745	3,510,677	3,028,823	1,649,002	* 186,036	229,206
Depreciable assets	2,699,451,938	54,481,663	30,252,943	18,959,680	1,183,863	1,173,585	2,911,592
Less: Accumulated depreciation	1,040,625,383	38,053,967	22,246,982	12,660,573	691,638	648,050	1,806,724
Depletable assets	152,338,719	3,110,312	* 11,896	* 17,946	3,080,470	0	0
Less: Accumulated depletion	38,362,900	808,387	* 1,449	* 10,890	* 796,048	0	0
Land	472,485,766	24,564,427	15,505,937	5,103,931	3,694,826	* 73,500	186,232
Intangible assets	452,496,865	1,844,594	638,851	131,572	* 14,100	967,943	92,129
Less: Accumulated amortization	103,924,287	374,646	116,691	102,577	* 7,165	* 117,661	30,551
Other assets	871,163,747	23,244,606	7,052,498	1,646,646	13,815,229	* 291,105	439,129
<b>Total liabilities and capital</b>	<b>14,072,162,812</b>	<b>102,154,837</b>	<b>43,433,534</b>	<b>24,582,213</b>	<b>26,722,315</b>	<b>2,403,691</b>	<b>5,013,084</b>
Accounts payable	318,131,142	2,069,474	892,205	533,097	34,429	75,829	533,915
Mortgages, notes, bonds payable in less than 1 year	254,136,708	7,793,641	4,698,436	2,355,640	* 48,985	* 75,759	614,821
Other current liabilities	1,617,629,933	4,628,546	2,231,809	1,343,818	104,491	182,655	765,772
Nonrecourse loans	554,342,840	* 968,691	* 561,657	* 407,034	0	0	0
Loans from partners	53,746,760	286,970	* 254,692	* 5,717	* 8,912	* 14,849	* 2,799
Mortgages, notes, bonds payable in 1 year or more	1,334,751,662	23,767,153	14,502,947	5,342,111	* 1,634,731	* 1,515,809	771,555
Other liabilities	774,048,632	3,313,771	1,445,620	1,642,504	* 77,028	* 107,514	41,106
Partners capital accounts	9,165,375,135	59,326,591	18,846,167	12,952,292	24,813,739	431,277	2,283,116

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships [1]</b>	<b>34,522</b>	<b>29,064</b>	<b>2,509</b>	<b>2,949</b>	<b>3,349</b>	<b>157,333</b>	<b>72,897</b>
<b>Number of partners</b>	<b>1,367,314</b>	<b>1,149,895</b>	<b>181,587</b>	<b>35,833</b>	<b>113,472</b>	<b>404,683</b>	<b>199,835</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>24,983</b>	<b>19,686</b>	<b>2,367</b>	<b>2,931</b>	<b>3,292</b>	<b>110,762</b>	<b>55,170</b>
<b>Number of partners</b>	<b>1,294,516</b>	<b>1,080,784</b>	<b>178,169</b>	<b>35,563</b>	<b>113,152</b>	<b>301,780</b>	<b>162,174</b>
<b>Total assets</b>	<b>430,511,310</b>	<b>367,030,643</b>	<b>46,866,572</b>	<b>16,614,095</b>	<b>281,207,979</b>	<b>194,356,284</b>	<b>116,931,577</b>
Cash	25,994,844	22,811,538	2,102,826	1,080,480	6,943,320	17,709,367	9,400,917
Trade notes and accounts receivable	27,105,466	21,632,260	3,368,917	2,104,290	24,509,955	23,730,616	10,954,562
Less: Allowance for bad debts	155,401	113,102	13,049	29,250	100,887	155,302	64,385
Inventories	5,202,296	1,589,664	3,037,404	575,228	3,398,254	40,022,741	29,147,408
U.S. Government obligations	* 39,158	* 39,158	0	0	1,512	* 205,393	* 2,006
Tax-exempt securities	301,818	301,818	0	0	280	471,250	* 406,096
Other current assets	24,123,412	20,795,974	2,808,675	518,763	10,113,738	29,976,263	19,430,058
Loans to partners	422,682	* 301,778	* 113,150	* 7,755	* 3,975	336,637	207,075
Mortgage and real estate loans	* 769,160	* 592,830	* 165,581	* 10,748	0	635,983	389,088
Other investments	40,402,155	37,924,039	1,798,273	679,843	62,841,135	14,939,551	5,945,910
Depreciable assets	180,360,556	142,231,745	27,358,699	10,770,112	171,130,722	36,913,595	13,257,234
Less: Accumulated depreciation	83,076,434	66,004,139	12,259,231	4,813,064	42,553,829	17,035,512	4,601,557
Depletable assets	184,008,197	173,581,658	9,476,896	* 949,643	* 1,132,451	* 98,108	0
Less: Accumulated depletion	41,005,825	38,799,414	2,079,113	* 127,297	* 472,716	* 2,903	0
Land	5,251,121	2,903,959	2,195,517	151,645	871,854	23,243,562	18,096,664
Intangible assets	36,480,292	31,775,215	3,460,060	1,245,018	21,911,987	3,868,057	830,328
Less: Accumulated amortization	11,585,033	10,553,425	872,975	158,634	5,199,928	1,030,787	273,308
Other assets	35,872,847	26,019,088	6,204,941	3,648,818	26,676,158	20,429,666	13,803,481
<b>Total liabilities and capital</b>	<b>430,511,310</b>	<b>367,030,643</b>	<b>46,866,572</b>	<b>16,614,095</b>	<b>281,207,979</b>	<b>194,356,284</b>	<b>116,931,577</b>
Accounts payable	21,963,294	18,803,829	2,005,288	1,154,177	19,551,403	17,594,705	10,843,996
Mortgages, notes, bonds payable in less than 1 year	3,717,096	2,282,568	1,039,850	394,678	5,137,689	14,041,319	11,534,996
Other current liabilities	25,752,612	21,122,063	3,456,506	1,174,043	17,053,838	25,845,780	13,426,864
Nonrecourse loans	4,888,911	4,270,405	* 493,420	* 125,085	3,884,465	7,303,702	5,725,866
Loans from partners	2,721,021	2,462,145	* 121,452	* 137,424	* 1,443,688	3,619,336	2,775,753
Mortgages, notes, bonds payable in 1 year or more	48,665,380	37,848,511	7,828,293	2,988,576	50,795,941	45,281,465	26,319,000
Other liabilities	39,527,004	29,979,095	8,065,108	1,482,801	44,807,001	19,578,812	11,656,001
Partners capital accounts	283,275,993	250,262,026	23,856,655	9,157,311	138,533,953	61,091,166	34,649,099

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>22,212</b>	<b>18,765</b>	<b>1,946</b>	<b>1,502</b>	<b>1,236</b>	<b>81,938</b>	<b>31,528</b>
<b>Number of partners</b>	<b>1,153,351</b>	<b>958,167</b>	<b>165,500</b>	<b>29,684</b>	<b>10,317</b>	<b>192,765</b>	<b>75,659</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>18,160</b>	<b>14,728</b>	<b>[d]</b>	<b>[d]</b>	<b>1,210</b>	<b>60,273</b>	<b>26,841</b>
<b>Number of partners</b>	<b>1,101,838</b>	<b>906,686</b>	<b>[d]</b>	<b>[d]</b>	<b>10,205</b>	<b>146,617</b>	<b>65,015</b>
<b>Total assets</b>	<b>326,641,305</b>	<b>290,334,226</b>	<b>28,710,579</b>	<b>7,596,499</b>	<b>80,186,550</b>	<b>83,711,774</b>	<b>46,476,569</b>
Cash	22,148,522	20,183,074	1,559,755	405,693	3,510,916	14,623,002	7,621,846
Trade notes and accounts receivable	24,228,375	20,321,428	2,742,612	1,164,335	6,581,318	17,909,280	8,493,023
Less: Allowance for bad debts	110,768	88,532	6,611	15,626	53,466	97,713	51,685
Inventories	3,495,043	1,464,412	1,545,246	485,385	1,332,686	10,579,839	8,028,196
U.S. Government obligations	* 39,158	* 39,158	0	0	0	* 205,393	* 2,006
Tax-exempt securities	301,818	301,818	0	0	0	471,250	* 406,096
Other current assets	20,790,782	18,647,621	1,905,321	237,841	5,353,679	13,710,649	10,102,194
Loans to partners	159,386	* 156,894	2,297	* 196	* 3,591	175,575	52,093
Mortgage and real estate loans	* 185,249	* 18,919	* 165,581	* 748	0	* 140,311	* 11,941
Other investments	35,126,712	33,789,254	1,038,787	* 298,671	10,846,789	6,609,796	2,714,906
Depreciable assets	138,264,226	113,819,489	18,953,554	5,491,184	59,271,202	17,600,216	4,739,490
Less: Accumulated depreciation	65,631,986	53,128,063	9,301,554	3,202,369	19,224,731	10,209,252	2,430,417
Depletable assets	136,191,283	130,728,882	5,090,400	372,001	* 1,132,279	* 8,716	0
Less: Accumulated depletion	34,989,383	33,167,332	1,770,664	51,387	* 472,590	* 2,425	0
Land	3,122,002	1,551,432	1,474,426	96,144	279,473	4,769,887	3,590,431
Intangible assets	31,004,441	28,233,381	2,417,417	353,644	6,266,351	1,546,883	246,300
Less: Accumulated amortization	9,964,218	9,318,167	593,825	52,226	2,621,946	346,945	97,222
Other assets	22,280,662	16,780,558	3,487,839	2,012,265	7,980,999	6,017,313	3,047,371
<b>Total liabilities and capital</b>	<b>326,641,305</b>	<b>290,334,226</b>	<b>28,710,579</b>	<b>7,596,499</b>	<b>80,186,550</b>	<b>83,711,774</b>	<b>46,476,569</b>
Accounts payable	18,059,674	16,613,683	931,949	514,042	6,157,763	12,780,218	8,215,833
Mortgages, notes, bonds payable in less than 1 year	1,691,365	1,317,957	200,116	173,292	1,581,257	4,458,504	3,247,204
Other current liabilities	20,977,703	19,310,682	1,258,708	408,313	5,597,892	16,250,701	7,944,330
Nonrecourse loans	4,376,711	3,884,320	* 478,555	* 13,836	* 1,690,686	1,921,931	1,854,059
Loans from partners	2,416,463	* 2,395,223	0	* 21,239	* 251,968	645,547	458,980
Mortgages, notes, bonds payable in 1 year or more	36,189,861	29,770,814	5,286,378	1,132,669	19,138,903	12,386,294	7,195,430
Other liabilities	24,566,923	20,112,350	3,801,694	652,879	10,019,290	4,287,072	1,448,098
Partners capital accounts	218,362,604	196,929,196	16,753,179	4,680,229	35,748,791	30,981,508	16,112,636

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships [1]</b>	<b>18,512</b>	<b>1,000</b>	<b>14,015</b>	<b>3,496</b>	<b>65,924</b>	<b>11,341</b>	<b>10,567</b>
<b>Number of partners</b>	<b>53,024</b>	<b>2,748</b>	<b>39,412</b>	<b>10,865</b>	<b>151,824</b>	<b>23,943</b>	<b>27,365</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>14,276</b>	<b>[d]</b>	<b>[d]</b>	<b>2,414</b>	<b>41,316</b>	<b>6,461</b>	<b>6,554</b>
<b>Number of partners</b>	<b>42,914</b>	<b>[d]</b>	<b>[d]</b>	<b>8,433</b>	<b>96,692</b>	<b>14,038</b>	<b>14,766</b>
<b>Total assets</b>	<b>55,411,545</b>	<b>7,998,660</b>	<b>33,427,409</b>	<b>13,985,477</b>	<b>22,013,163</b>	<b>3,532,397</b>	<b>1,956,427</b>
Cash	5,622,953	1,160,639	730,158	3,732,156	2,685,497	485,030	404,240
Trade notes and accounts receivable	5,584,607	765,825	1,400,065	3,418,718	7,191,448	1,077,841	806,441
Less: Allowance for bad debts	17,866	* 1,076	0	16,790	73,051	* 4,221	5,642
Inventories	9,683,967	* 22,016	9,530,216	131,735	1,191,366	170,000	78,194
U.S. Government obligations	* 203,387	42,189	0	* 161,197	0	0	0
Tax-exempt securities	* 33,359	* 7,620	0	* 25,740	* 31,794	* 16,563	0
Other current assets	7,463,177	718,332	4,385,382	2,359,463	3,083,028	1,125,908	128,846
Loans to partners	* 105,456	* 1,107	* 87,078	* 17,271	24,107	* 647	0
Mortgage and real estate loans	* 246,896	0	* 246,896	0	0	0	0
Other investments	7,741,584	1,700,514	4,993,545	1,047,525	1,252,057	* 9,421	* 36,472
Depreciable assets	13,502,211	3,394,466	5,857,862	4,249,883	10,154,150	1,379,598	766,558
Less: Accumulated depreciation	5,613,387	1,281,991	1,719,695	2,611,701	6,820,568	1,036,753	587,231
Depletable assets	* 98,019	0	* 97,419	600	* 89	* 89	0
Less: Accumulated depletion	* 2,814	0	* 2,753	61	* 89	* 89	0
Land	4,664,586	* 15,016	4,586,216	63,354	482,311	* 32,789	* 19,611
Intangible assets	882,905	458,657	219,682	204,566	2,154,824	192,660	190,525
Less: Accumulated amortization	261,619	69,571	138,370	53,678	495,860	59,436	47,953
Other assets	5,474,125	1,064,915	3,153,710	1,255,499	1,152,061	142,350	166,366
<b>Total liabilities and capital</b>	<b>55,411,545</b>	<b>7,998,660</b>	<b>33,427,409</b>	<b>13,985,477</b>	<b>22,013,163</b>	<b>3,532,397</b>	<b>1,956,427</b>
Accounts payable	3,149,681	589,724	420,189	2,139,769	3,601,027	554,946	303,526
Mortgages, notes, bonds payable in less than 1 year	1,110,764	350,916	380,402	379,446	1,395,558	251,962	201,735
Other current liabilities	7,117,035	1,035,924	2,457,324	3,623,787	5,301,881	546,912	985,004
Nonrecourse loans	1,516,007	* 139,785	* 1,337,364	* 38,858	* 61,828	* 578	* 24,299
Loans from partners	* 652,130	* 623	* 651,506	0	191,453	* 11,055	* 2,896
Mortgages, notes, bonds payable in 1 year or more	13,948,023	1,019,333	10,406,161	2,522,529	5,014,442	517,161	263,228
Other liabilities	5,712,152	572,957	4,180,053	959,142	2,210,659	-247,038	94,518
Partners capital accounts	22,205,753	4,289,396	13,594,411	4,321,946	4,236,314	1,896,823	81,219

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>5,543</b>	<b>515</b>	<b>3,149</b>	<b>1,880</b>	<b>44,866</b>	<b>9,032</b>	<b>5,415</b>
<b>Number of partners</b>	<b>16,501</b>	<b>1,256</b>	<b>9,558</b>	<b>5,686</b>	<b>100,605</b>	<b>18,947</b>	<b>11,011</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>5,269</b>	<b>[d]</b>	<b>[d]</b>	<b>1,607</b>	<b>28,163</b>	<b>4,826</b>	<b>4,056</b>
<b>Number of partners</b>	<b>15,684</b>	<b>[d]</b>	<b>[d]</b>	<b>4,872</b>	<b>65,918</b>	<b>10,388</b>	<b>8,292</b>
<b>Total assets</b>	<b>23,490,607</b>	<b>4,066,389</b>	<b>9,629,074</b>	<b>9,795,145</b>	<b>13,744,598</b>	<b>2,301,086</b>	<b>1,453,345</b>
Cash	4,611,359	948,272	301,492	3,361,595	2,389,797	449,576	359,378
Trade notes and accounts receivable	4,206,031	469,938	1,043,175	2,692,918	5,210,226	796,742	587,888
Less: Allowance for bad debts	10,309	* 979	0	9,330	35,719	* 1,506	5,056
Inventories	1,997,360	* 16,302	1,890,100	90,958	554,283	162,999	35,451
U.S. Government obligations	* 203,387	42,189	0	* 161,197	0	0	0
Tax-exempt securities	* 33,359	* 7,620	0	* 25,740	* 31,794	* 16,563	0
Other current assets	2,168,166	254,821	698,758	1,214,587	1,440,289	417,854	105,804
Loans to partners	* 105,440	* 1,107	* 87,078	* 17,255	18,043	* 647	0
Mortgage and real estate loans	* 128,370	0	* 128,370	0	0	0	0
Other investments	3,315,738	528,950	1,938,194	848,595	579,152	* 8,063	* 36,155
Depreciable assets	6,678,849	2,210,417	1,632,581	2,835,852	6,181,876	1,060,516	630,245
Less: Accumulated depreciation	3,359,566	1,112,322	478,018	1,769,225	4,419,269	801,046	502,933
Depletable assets	* 8,626	0	* 8,626	0	* 89	* 89	0
Less: Accumulated depletion	* 2,336	0	* 2,336	0	* 89	* 89	0
Land	1,052,094	* 5,038	1,002,891	44,166	127,362	* 30,543	* 19,611
Intangible assets	280,369	188,222	57,117	35,031	1,020,214	45,128	29,058
Less: Accumulated amortization	73,098	* 10,304	54,629	8,165	176,626	* 7,047	8,104
Other assets	2,146,767	517,120	1,375,675	253,972	823,175	122,054	165,848
<b>Total liabilities and capital</b>	<b>23,490,607</b>	<b>4,066,389</b>	<b>9,629,074</b>	<b>9,795,145</b>	<b>13,744,598</b>	<b>2,301,086</b>	<b>1,453,345</b>
Accounts payable	2,152,629	423,769	173,086	1,555,773	2,411,757	370,537	191,751
Mortgages, notes, bonds payable in less than 1 year	555,517	137,005	* 187,072	231,440	655,783	103,401	124,289
Other current liabilities	4,750,169	956,787	739,529	3,053,853	3,556,202	495,963	463,528
Nonrecourse loans	* 53,131	* 9,785	* 4,783	38,562	* 14,742	* 578	* 602
Loans from partners	* 86,494	0	* 86,494	0	100,072	* 3,462	0
Mortgages, notes, bonds payable in 1 year or more	3,534,450	448,131	2,429,767	656,552	1,656,413	215,177	212,234
Other liabilities	2,362,087	* 70,377	1,609,355	682,355	476,886	* 75,934	* 6,604
Partners capital accounts	9,996,129	2,020,535	4,398,986	3,576,608	4,872,743	1,036,033	454,339

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships [1]</b>	<b>9,188</b>	<b>14,880</b>	<b>19,948</b>	<b>64,418</b>	<b>9,854</b>	<b>2,716</b>	<b>373</b>
<b>Number of partners</b>	<b>20,978</b>	<b>34,374</b>	<b>45,164</b>	<b>682,535</b>	<b>35,742</b>	<b>14,051</b>	<b>1,425</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>8,246</b>	<b>8,287</b>	<b>11,768</b>	<b>38,472</b>	<b>6,299</b>	<b>2,696</b>	<b>373</b>
<b>Number of partners</b>	<b>18,824</b>	<b>21,179</b>	<b>27,885</b>	<b>620,624</b>	<b>28,597</b>	<b>13,920</b>	<b>1,425</b>
<b>Total assets</b>	<b>3,949,119</b>	<b>2,053,453</b>	<b>10,521,768</b>	<b>712,111,217</b>	<b>48,078,517</b>	<b>50,660,437</b>	<b>2,598,655</b>
Cash	359,568	281,593	1,155,066	34,235,450	1,932,831	554,069	104,628
Trade notes and accounts receivable	1,380,340	668,810	3,258,017	108,959,251	6,329,951	9,662,578	686,853
Less: Allowance for bad debts	15,698	* 3,900	43,589	1,040,104	97,419	31,390	26,429
Inventories	176,651	190,574	575,946	70,826,402	7,511,070	2,936,825	837,578
U.S. Government obligations	0	0	0	1,852	162	0	0
Tax-exempt securities	0	0	* 15,231	24,350	0	21,550	0
Other current assets	302,183	191,710	1,334,382	46,239,053	2,571,010	822,301	57,179
Loans to partners	* 6,328	* 6,119	* 11,013	1,128,564	* 58,566	* 1,764	0
Mortgage and real estate loans	0	0	0	* 17,302	0	2,880	0
Other investments	787,266	* 8,456	410,442	126,800,280	9,518,358	2,342,676	* 67,395
Depreciable assets	1,288,487	1,082,977	5,636,530	297,309,117	20,764,645	12,675,524	1,986,201
Less: Accumulated depreciation	907,694	758,131	3,530,760	130,698,935	10,452,855	4,405,047	1,327,162
Depletable assets	0	0	0	1,189,725	* 10,161	0	0
Less: Accumulated depletion	0	0	0	100,406	* 9,454	0	0
Land	* 19,325	* 236,356	174,230	5,900,791	325,275	1,263,527	25,570
Intangible assets	581,915	* 81,279	1,108,445	97,303,255	7,273,447	19,885,876	153,070
Less: Accumulated amortization	203,788	* 19,155	165,528	18,247,534	1,225,269	825,006	47,856
Other assets	174,235	86,766	582,343	72,262,803	3,568,039	5,752,310	81,629
<b>Total liabilities and capital</b>	<b>3,949,119</b>	<b>2,053,453</b>	<b>10,521,768</b>	<b>712,111,217</b>	<b>48,078,517</b>	<b>50,660,437</b>	<b>2,598,655</b>
Accounts payable	654,911	349,530	1,738,115	91,373,980	5,071,417	10,452,728	380,780
Mortgages, notes, bonds payable in less than 1 year	226,592	112,608	602,661	18,820,777	2,746,877	459,635	323,109
Other current liabilities	855,632	280,479	2,633,854	56,544,490	3,731,157	3,166,486	399,244
Nonrecourse loans	* 719	0	* 36,233	8,175,683	* 620,381	* 323,197	2,740
Loans from partners	* 19,876	* 12,636	* 144,991	7,041,591	862,342	* 314,163	* 457,037
Mortgages, notes, bonds payable in 1 year or more	572,494	477,150	3,184,409	88,761,579	6,640,997	7,459,349	749,513
Other liabilities	45,497	* 14,633	2,303,049	63,169,426	939,022	1,574,722	1,211,042
Partners capital accounts	1,573,398	806,417	-121,543	378,223,690	27,466,323	26,910,158	-924,812

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	6,651	13,090	10,678	21,615	1,982	430	270
Number of partners	15,410	30,659	24,579	361,758	16,127	2,558	956
Partnerships reporting balance sheet data:							
Number of partnerships	5,709	6,498	7,074	16,100	1,977	410	270
Number of partners	13,256	17,475	16,507	347,673	16,084	2,427	956
<b>Total assets</b>	<b>2,323,354</b>	<b>1,337,488</b>	<b>6,329,325</b>	<b>458,389,821</b>	<b>35,121,417</b>	<b>24,752,495</b>	<b>1,656,278</b>
Cash	289,736	249,942	1,041,164	18,628,544	1,501,559	460,760	80,597
Trade notes and accounts receivable	1,005,952	498,840	2,320,803	75,478,401	4,969,233	3,774,188	455,074
Less: Allowance for bad debts	10,613	* 3,157	15,386	660,813	79,155	5,616	* 4,516
Inventories	150,965	100,387	104,481	47,152,295	5,440,941	1,965,114	543,482
U.S. Government obligations	0	0	0	1,852	162	0	0
Tax-exempt securities	0	0	* 15,231	24,350	0	21,550	0
Other current assets	240,688	169,736	506,207	27,367,726	2,129,927	400,892	40,957
Loans to partners	* 6,328	* 6,119	* 4,949	966,509	* 37	0	0
Mortgage and real estate loans	0	0	0	2,880	0	2,880	0
Other investments	* 153,540	* 8,456	372,939	97,929,212	8,301,344	* 1,721,121	* 55,082
Depreciable assets	985,902	573,725	2,931,489	179,019,126	15,049,175	7,611,252	1,205,453
Less: Accumulated depreciation	715,736	415,077	1,984,477	88,411,980	8,370,749	2,873,779	845,110
Depletable assets	0	0	0	420,999	* 10,161	0	0
Less: Accumulated depletion	0	0	0	58,673	* 9,454	0	0
Land	* 17,612	* 7,091	52,506	3,028,534	243,231	674,014	18,122
Intangible assets	116,152	* 75,009	754,866	66,648,245	5,147,069	9,545,447	56,425
Less: Accumulated amortization	24,728	* 19,155	117,591	13,592,168	998,001	661,781	15,214
Other assets	107,556	85,572	342,144	44,444,782	1,785,937	2,116,453	65,926
<b>Total liabilities and capital</b>	<b>2,323,354</b>	<b>1,337,488</b>	<b>6,329,325</b>	<b>458,389,821</b>	<b>35,121,417</b>	<b>24,752,495</b>	<b>1,656,278</b>
Accounts payable	486,062	209,225	1,154,182	49,308,283	3,230,493	2,713,304	184,224
Mortgages, notes, bonds payable in less than 1 year	117,320	99,216	211,556	8,612,472	1,891,897	253,381	* 150,409
Other current liabilities	659,366	221,714	1,715,631	32,980,093	2,410,588	2,106,813	136,125
Nonrecourse loans	0	0	* 13,562	6,800,101	* 149,342	* 121,240	2,740
Loans from partners	* 4,525	* 12,636	* 79,449	1,632,335	* 89,992	* 165,306	* 346,731
Mortgages, notes, bonds payable in 1 year or more	243,747	224,537	760,719	37,108,283	3,657,301	1,865,229	376,196
Other liabilities	* 34,699	4,591	355,059	20,347,801	273,581	1,365,335	* 48,878
Partners capital accounts	777,635	565,569	2,039,167	301,600,453	23,418,222	16,161,886	410,975

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships [1]</b>	<b>2,597</b>	<b>* 285</b>	<b>1,981</b>	<b>371</b>	<b>6,363</b>	<b>254</b>	<b>1,624</b>
<b>Number of partners</b>	<b>7,731</b>	<b>* 623</b>	<b>5,228</b>	<b>1,739</b>	<b>19,211</b>	<b>219,755</b>	<b>223,925</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>2,572</b>	<b>* 285</b>	<b>1,308</b>	<b>371</b>	<b>3,799</b>	<b>[d]</b>	<b>1,606</b>
<b>Number of partners</b>	<b>7,630</b>	<b>* 623</b>	<b>3,881</b>	<b>1,739</b>	<b>13,534</b>	<b>[d]</b>	<b>220,071</b>
<b>Total assets</b>	<b>2,614,979</b>	<b>* 644,459</b>	<b>7,489,845</b>	<b>44,624,336</b>	<b>4,402,562</b>	<b>178,309,165</b>	<b>111,161,461</b>
Cash	205,423	* 12,799	382,125	273,727	391,597	5,918,854	4,418,490
Trade notes and accounts receivable	560,997	* 16,088	812,839	1,177,561	1,017,375	18,474,200	23,310,871
Less: Allowance for bad debts	20,966	* 418	21,851	39,158	40,431	33,005	240,669
Inventories	755,623	* 18,913	1,391,936	2,211,415	360,315	14,085,927	10,960,626
U.S. Government obligations	0	0	0	0	0	0	1,690
Tax-exempt securities	0	0	2,800	0	0	0	0
Other current assets	235,614	* 568,325	497,913	2,229,985	251,563	3,705,400	10,094,414
Loans to partners	665	0	* 3,163	* 7,105	* 575	981	* 81,342
Mortgage and real estate loans	0	0	0	0	0	0	* 14,421
Other investments	229,714	1,244	189,212	14,061,262	109,069	59,448,097	11,711,569
Depreciable assets	471,140	* 22,195	4,556,900	19,362,854	3,750,483	87,244,821	57,724,131
Less: Accumulated depreciation	311,684	* 7,795	2,520,396	7,431,429	2,460,518	27,342,155	29,369,689
Depletable assets	0	0	* 754,880	6,802	0	7,268	341,367
Less: Accumulated depletion	0	0	* 43,616	0	0	1,036	35,748
Land	* 640	241	236,728	62,890	19,328	743,012	1,278,799
Intangible assets	559,356	* 11,478	782,293	11,979,422	1,069,829	2,784,328	17,631,389
Less: Accumulated amortization	120,229	* 743	72,055	731,429	280,831	637,493	7,613,723
Other assets	48,685	* 2,132	536,973	1,453,331	214,208	13,909,965	10,852,178
<b>Total liabilities and capital</b>	<b>2,614,979</b>	<b>* 644,459</b>	<b>7,489,845</b>	<b>44,624,336</b>	<b>4,402,562</b>	<b>178,309,165</b>	<b>111,161,461</b>
Accounts payable	381,562	* 5,968	492,343	1,537,152	458,336	24,595,570	9,891,706
Mortgages, notes, bonds payable in less than 1 year	107,383	0	520,449	508,255	247,379	3,932,139	3,170,316
Other current liabilities	660,977	* 25,840	475,073	1,562,789	620,691	6,215,445	14,087,845
Nonrecourse loans	* 113,259	0	* 159,339	* 75,177	13,930	4,793,792	714,866
Loans from partners	* 52,175	0	* 65,987	124,840	* 20,364	* 65,625	2,449,908
Mortgages, notes, bonds payable in 1 year or more	247,824	274	2,424,918	10,759,576	1,605,884	18,374,789	8,156,466
Other liabilities	819,524	0	926,681	933,633	354,034	-846,568	6,873,289
Partners capital accounts	232,276	* 612,377	2,425,055	29,122,913	1,081,945	121,178,373	65,817,065

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	243	* 3	1,689	263	2,176	136	720
Number of partners	657	* 7	3,997	1,133	4,659	153,635	131,168
Partnerships reporting balance sheet data:							
Number of partnerships	228	* 3	1,015	263	2,166	[d]	707
Number of partners	577	* 7	2,650	1,133	4,629	[d]	131,028
<b>Total assets</b>	<b>2,196,339</b>	<b>* 43,206</b>	<b>2,998,152</b>	<b>39,302,274</b>	<b>2,223,578</b>	<b>118,739,969</b>	<b>86,879,741</b>
Cash	172,959	* 8,385	324,068	197,306	260,481	2,841,232	3,440,968
Trade notes and accounts receivable	466,377	* 15,795	380,435	593,088	575,815	12,375,306	20,972,940
Less: Allowance for bad debts	12,338	125	15,058	32,460	20,358	9,066	196,552
Inventories	555,201	4,787	508,745	1,676,289	199,539	9,387,752	8,350,840
U.S. Government obligations	0	0	0	0	0	0	1,690
Tax-exempt securities	0	0	2,800	0	0	0	0
Other current assets	212,230	* 2,342	167,011	1,922,352	64,871	3,073,595	9,192,012
Loans to partners	665	0	* 1,579	4,301	0	981	792
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	224,231	1,244	117,843	13,657,051	* 158,084	51,647,238	10,377,222
Depreciable assets	317,667	* 7,683	1,584,877	15,873,024	2,319,636	47,608,559	42,120,441
Less: Accumulated depreciation	210,235	* 3,046	1,031,188	6,223,181	1,600,967	17,115,809	23,034,695
Depletable assets	0	0	* 3,484	6,802	0	7,268	341,367
Less: Accumulated depletion	0	0	* 2,420	0	0	1,036	35,748
Land	* 640	241	47,328	21,423	* 5,778	416,456	636,566
Intangible assets	541,939	4,795	551,692	11,653,856	211,310	2,434,407	13,040,586
Less: Accumulated amortization	112,208	0	20,954	646,215	43,219	556,843	6,698,354
Other assets	39,212	* 1,107	377,910	598,639	92,610	6,629,929	8,369,664
<b>Total liabilities and capital</b>	<b>2,196,339</b>	<b>* 43,206</b>	<b>2,998,152</b>	<b>39,302,274</b>	<b>2,223,578</b>	<b>118,739,969</b>	<b>86,879,741</b>
Accounts payable	273,164	* 5,336	134,499	1,099,708	199,260	14,538,519	8,251,557
Mortgages, notes, bonds payable in less than 1 year	77,252	0	199,333	205,174	75,309	940,499	1,799,025
Other current liabilities	349,285	* 6,196	201,038	893,353	336,255	2,638,791	10,767,316
Nonrecourse loans	* 113,259	0	4,500	* 36,287	0	4,792,521	657,079
Loans from partners	* 10,670	0	* 21,196	90	* 10,717	3,464	224,609
Mortgages, notes, bonds payable in 1 year or more	* 209,709	274	673,181	8,232,990	412,681	6,832,968	5,033,461
Other liabilities	330,588	0	55,917	583,740	* 98,597	-3,545,228	3,979,354
Partners capital accounts	832,412	* 31,400	1,708,486	28,250,933	1,090,758	92,538,434	56,167,340

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships [1]</b>	<b>632</b>	<b>1,254</b>	<b>1,647</b>	<b>4,308</b>	<b>5,236</b>	<b>5,971</b>	<b>1,615</b>
<b>Number of partners</b>	<b>3,407</b>	<b>3,241</b>	<b>4,220</b>	<b>13,447</b>	<b>31,570</b>	<b>30,976</b>	<b>5,140</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>595</b>	<b>1,236</b>	<b>477</b>	<b>3,592</b>	<b>2,370</b>	<b>[d]</b>	<b>928</b>
<b>Number of partners</b>	<b>3,063</b>	<b>3,180</b>	<b>1,855</b>	<b>11,944</b>	<b>23,161</b>	<b>[d]</b>	<b>3,764</b>
<b>Total assets</b>	<b>15,546,338</b>	<b>8,973,972</b>	<b>20,638,020</b>	<b>18,967,432</b>	<b>53,539,457</b>	<b>27,093,782</b>	<b>5,060,346</b>
Cash	627,408	297,119	1,202,177	999,759	5,210,327	2,083,590	186,650
Trade notes and accounts receivable	2,354,684	1,138,904	3,550,552	3,208,695	12,620,091	2,273,714	768,360
Less: Allowance for bad debts	44,433	54,943	43,201	89,165	76,302	33,613	10,941
Inventories	1,813,261	1,254,415	3,965,849	3,042,782	5,857,316	1,392,631	817,411
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,351,411	226,551	2,282,812	699,641	2,024,648	1,292,934	686,740
Loans to partners	0	0	* 5,223	* 1,835	* 742,660	* 2,275	0
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	2,052,640	334,627	1,485,866	604,074	10,542,002	4,417,567	131,545
Depreciable assets	6,685,830	7,123,564	12,690,741	10,522,955	6,913,854	12,615,548	1,359,924
Less: Accumulated depreciation	3,762,167	3,419,458	6,901,073	5,968,324	3,506,423	6,768,327	953,236
Depletable assets	0	* 50,191	* 6,498	106	* 12,451	0	0
Less: Accumulated depletion	0	* 7,978	* 2,483	90	0	0	0
Land	87,734	485,047	234,595	145,281	418,076	42,800	21,990
Intangible assets	2,671,892	1,171,284	992,834	2,509,446	6,754,370	4,244,000	1,228,325
Less: Accumulated amortization	365,597	215,298	316,838	688,550	849,331	979,305	129,675
Other assets	2,073,677	589,947	1,484,469	3,978,987	6,875,718	6,509,970	953,252
<b>Total liabilities and capital</b>	<b>15,546,338</b>	<b>8,973,972</b>	<b>20,638,020</b>	<b>18,967,432</b>	<b>53,539,457</b>	<b>27,093,782</b>	<b>5,060,346</b>
Accounts payable	1,708,777	671,354	2,724,961	1,778,689	9,630,118	2,065,489	540,090
Mortgages, notes, bonds payable in less than 1 year	865,233	611,180	1,011,675	1,150,181	667,676	259,781	257,387
Other current liabilities	1,117,948	796,077	1,727,108	1,571,686	5,425,170	2,497,696	813,587
Nonrecourse loans	* 188,521	* 396,984	* 331,613	* 215,994	* 113,043	* 27,593	0
Loans from partners	* 8,041	437	304,913	* 298,511	* 1,230,961	* 341,794	* 42,193
Mortgages, notes, bonds payable in 1 year or more	3,201,098	2,111,760	1,907,744	2,870,500	2,495,140	2,903,535	987,005
Other liabilities	3,205,892	1,129,237	1,727,545	2,401,617	1,548,818	3,355,386	102,834
Partners capital accounts	5,250,828	3,256,944	10,902,462	8,680,254	32,428,531	15,642,508	2,317,249

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	234	1,149	322	3,679	1,502	435	1,459
Number of partners	1,478	2,715	1,270	11,391	4,646	2,129	3,779
Partnerships reporting balance sheet data:							
Number of partnerships	207	1,136	311	2,974	1,222	[d]	782
Number of partners	1,175	2,669	1,223	9,917	4,049	[d]	2,414
<b>Total assets</b>	<b>8,210,415</b>	<b>4,538,605</b>	<b>14,417,064</b>	<b>14,616,407</b>	<b>34,278,810</b>	<b>7,492,802</b>	<b>3,974,605</b>
Cash	549,066	205,705	1,133,667	888,984	4,885,970	736,968	151,271
Trade notes and accounts receivable	1,256,911	616,234	2,581,911	2,153,547	6,395,126	1,401,382	531,885
Less: Allowance for bad debts	29,391	15,982	33,764	67,039	61,026	23,740	9,167
Inventories	1,040,124	619,095	3,091,013	1,940,804	4,360,848	786,334	595,366
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,229,951	122,807	1,544,771	537,840	1,673,544	681,632	584,241
Loans to partners	0	0	* 5,205	* 1,619	* 742,648	0	0
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	711,790	* 86,498	311,841	580,254	1,643,137	278,540	128,190
Depreciable assets	4,394,114	3,484,805	9,278,679	8,244,410	4,130,670	2,699,799	818,003
Less: Accumulated depreciation	2,854,745	2,142,623	5,319,040	4,960,501	2,186,426	1,899,333	504,588
Depletable assets	0	34,263	5,097	106	* 12,451	0	0
Less: Accumulated depletion	0	7,909	2,016	90	0	0	0
Land	56,392	139,262	190,377	96,925	342,584	* 19,571	* 19,694
Intangible assets	1,668,877	951,076	634,203	2,055,521	6,335,056	2,642,420	1,024,556
Less: Accumulated amortization	172,483	95,564	78,786	510,839	793,022	321,664	63,422
Other assets	359,808	540,937	1,073,906	3,654,866	6,797,252	490,892	698,574
<b>Total liabilities and capital</b>	<b>8,210,415</b>	<b>4,538,605</b>	<b>14,417,064</b>	<b>14,616,407</b>	<b>34,278,810</b>	<b>7,492,802</b>	<b>3,974,605</b>
Accounts payable	898,768	404,050	1,641,120	1,086,345	3,308,361	1,393,044	333,509
Mortgages, notes, bonds payable in less than 1 year	286,141	158,298	679,046	417,311	452,803	164,242	132,688
Other current liabilities	705,469	361,388	1,019,665	1,149,137	3,940,931	1,293,322	551,134
Nonrecourse loans	0	394,752	* 188,477	* 156,659	* 113,043	* 167	0
Loans from partners	* 5,469	0	247,688	* 102,017	* 361,357	0	0
Mortgages, notes, bonds payable in 1 year or more	1,772,019	841,949	755,973	1,758,303	1,701,911	482,696	530,738
Other liabilities	591,310	165,520	448,560	1,980,994	1,721,546	333,859	123,330
Partners capital accounts	3,951,239	2,212,648	9,436,534	7,965,642	22,678,856	3,825,472	2,303,206

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships [1]</b>	<b>5,268</b>	<b>917</b>	<b>11,150</b>	<b>73,201</b>	<b>42,396</b>	<b>18,956</b>	<b>11,849</b>
<b>Number of partners</b>	<b>16,013</b>	<b>3,248</b>	<b>41,843</b>	<b>538,253</b>	<b>123,605</b>	<b>385,755</b>	<b>28,893</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>1,133</b>	<b>917</b>	<b>6,473</b>	<b>46,210</b>	<b>29,688</b>	<b>13,827</b>	<b>2,695</b>
<b>Number of partners</b>	<b>5,449</b>	<b>3,248</b>	<b>32,381</b>	<b>478,113</b>	<b>93,100</b>	<b>374,429</b>	<b>10,584</b>
<b>Total assets</b>	<b>74,480,866</b>	<b>1,265,565</b>	<b>35,961,023</b>	<b>218,187,546</b>	<b>72,475,830</b>	<b>141,632,447</b>	<b>4,079,268</b>
Cash	8,713,313	133,382	587,183	9,746,274	4,103,287	4,999,196	643,790
Trade notes and accounts receivable	11,101,308	253,962	9,639,669	59,231,882	19,432,284	38,771,268	1,028,330
Less: Allowance for bad debts	102,227	* 3,593	29,949	988,651	438,141	542,370	8,140
Inventories	8,987,545	242,628	2,382,334	47,252,047	20,976,185	25,608,645	667,216
U.S. Government obligations	0	0	0	* 19,332	0	* 19,332	0
Tax-exempt securities	0	0	0	* 15,842	0	* 15,842	0
Other current assets	15,125,889	72,731	1,441,992	13,195,359	5,371,916	7,490,682	332,761
Loans to partners	* 13,970	* 1,832	* 206,608	137,298	37,428	97,162	* 2,707
Mortgage and real estate loans	0	0	0	* 16,149	* 2,432	* 13,697	* 19
Other investments	3,059,392	0	6,493,972	10,675,701	2,285,374	8,157,154	233,173
Depreciable assets	24,907,826	428,052	5,501,928	50,707,051	12,890,171	37,307,327	509,553
Less: Accumulated depreciation	10,281,051	256,822	3,253,323	18,682,376	7,094,165	11,336,066	252,145
Depletable assets	0	0	0	* 513	* 505	8	0
Less: Accumulated depletion	0	0	0	* 307	* 299	8	0
Land	464,655	* 5,520	39,083	2,580,350	889,327	1,603,640	* 87,383
Intangible assets	10,521,291	255,982	4,823,343	27,430,250	10,363,467	16,678,122	388,661
Less: Accumulated amortization	1,839,416	66,908	1,241,982	5,480,337	2,896,176	2,523,396	60,764
Other assets	3,808,369	198,801	9,370,164	22,331,171	6,552,234	15,272,212	506,725
<b>Total liabilities and capital</b>	<b>74,480,866</b>	<b>1,265,565</b>	<b>35,961,023</b>	<b>218,187,546</b>	<b>72,475,830</b>	<b>141,632,447</b>	<b>4,079,268</b>
Accounts payable	17,330,112	146,741	1,510,088	51,595,056	16,146,170	34,698,369	750,517
Mortgages, notes, bonds payable in less than 1 year	997,818	332,863	651,440	13,147,891	5,939,727	7,003,223	204,941
Other current liabilities	9,662,990	168,110	1,818,571	22,640,019	6,757,956	14,647,869	1,234,194
Nonrecourse loans	80,801	0	4,453	858,977	405,242	318,097	* 135,637
Loans from partners	* 129,562	* 50,405	* 222,334	2,844,607	814,090	1,973,002	* 57,514
Mortgages, notes, bonds payable in 1 year or more	13,653,747	338,421	1,873,038	36,935,328	10,183,021	26,377,374	374,933
Other liabilities	27,834,575	* 175,045	8,903,098	10,438,460	3,842,510	6,472,971	122,979
Partners capital accounts	4,791,261	53,980	20,978,002	79,727,208	28,387,114	50,141,543	1,198,553

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>3,297</b>	<b>83</b>	<b>1,542</b>	<b>43,397</b>	<b>21,573</b>	<b>10,754</b>	<b>11,069</b>
<b>Number of partners</b>	<b>11,475</b>	<b>229</b>	<b>7,749</b>	<b>347,853</b>	<b>63,663</b>	<b>261,638</b>	<b>22,553</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>326</b>	<b>83</b>	<b>1,450</b>	<b>26,925</b>	<b>17,317</b>	<b>7,692</b>	<b>1,916</b>
<b>Number of partners</b>	<b>3,249</b>	<b>229</b>	<b>7,501</b>	<b>310,657</b>	<b>50,915</b>	<b>255,495</b>	<b>4,247</b>
<b>Total assets</b>	<b>26,144,792</b>	<b>495,488</b>	<b>30,307,387</b>	<b>163,894,296</b>	<b>54,198,022</b>	<b>106,955,654</b>	<b>2,740,620</b>
Cash	294,869	79,857	413,873	7,861,761	3,407,585	3,947,382	506,795
Trade notes and accounts receivable	9,515,629	* 134,100	6,313,425	43,817,350	16,035,718	27,056,057	725,575
Less: Allowance for bad debts	21,419	* 804	23,237	612,504	290,760	314,032	7,712
Inventories	4,064,239	145,721	1,876,061	36,888,973	16,094,104	20,286,950	507,918
U.S. Government obligations	0	0	0	* 19,332	0	* 19,332	0
Tax-exempt securities	0	0	0	13,892	0	13,892	0
Other current assets	2,409,581	* 27,775	1,349,395	9,850,757	3,948,478	5,712,962	189,316
Loans to partners	242	* 1,832	* 206,608	127,086	33,144	92,042	1,900
Mortgage and real estate loans	0	0	0	* 14,760	* 2,432	* 12,308	* 19
Other investments	1,525,629	0	6,402,874	9,817,463	1,857,231	7,727,059	233,173
Depreciable assets	7,779,816	234,409	4,256,654	34,597,145	8,400,700	25,797,228	399,216
Less: Accumulated depreciation	4,543,182	151,437	2,541,347	12,411,870	4,717,615	7,507,932	186,323
Depletable assets	0	0	0	* 513	* 505	8	0
Less: Accumulated depletion	0	0	0	* 307	* 299	8	0
Land	66,981	* 564	32,386	1,210,447	531,959	668,390	* 10,098
Intangible assets	4,901,778	* 17,506	3,229,727	19,100,246	5,775,947	13,025,957	298,341
Less: Accumulated amortization	1,273,905	* 1,992	527,703	3,306,735	1,392,939	1,856,680	57,116
Other assets	1,424,534	* 7,957	9,318,670	16,905,987	4,511,830	12,274,737	119,420
<b>Total liabilities and capital</b>	<b>26,144,792</b>	<b>495,488</b>	<b>30,307,387</b>	<b>163,894,296</b>	<b>54,198,022</b>	<b>106,983,199</b>	<b>2,740,620</b>
Accounts payable	8,673,859	* 64,695	874,466	39,083,072	12,736,320	25,775,000	571,752
Mortgages, notes, bonds payable in less than 1 year	466,683	* 41,173	221,810	9,493,009	4,123,328	5,192,720	176,961
Other current liabilities	2,507,945	86,308	1,519,033	14,600,912	3,818,765	9,783,333	998,813
Nonrecourse loans	65,582	0	4,453	548,494	329,461	219,033	0
Loans from partners	* 5,602	0	* 37,425	791,787	611,296	174,837	* 5,654
Mortgages, notes, bonds payable in 1 year or more	1,046,511	* 56,459	867,735	24,686,629	5,182,816	19,318,902	184,910
Other liabilities	3,485,870	* 2,423	8,303,626	7,764,202	2,058,595	5,583,530	122,076
Partners capital accounts	9,892,739	* 244,430	18,478,840	66,926,193	25,337,441	40,935,845	680,454

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships [1]</b>	<b>161,596</b>	<b>14,137</b>	<b>5,913</b>	<b>4,775</b>	<b>5,184</b>	<b>22,981</b>	<b>5,686</b>
<b>Number of partners</b>	<b>647,523</b>	<b>37,379</b>	<b>13,582</b>	<b>16,794</b>	<b>20,883</b>	<b>57,670</b>	<b>46,651</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>107,837</b>	<b>12,237</b>	<b>4,573</b>	<b>4,491</b>	<b>4,788</b>	<b>18,271</b>	<b>4,546</b>
<b>Number of partners</b>	<b>530,322</b>	<b>33,530</b>	<b>10,082</b>	<b>16,199</b>	<b>20,018</b>	<b>44,742</b>	<b>43,894</b>
<b>Total assets</b>	<b>161,364,701</b>	<b>40,792,692</b>	<b>4,315,152</b>	<b>2,253,699</b>	<b>6,546,069</b>	<b>23,956,378</b>	<b>5,442,273</b>
Cash	11,735,149	3,553,970	347,752	328,094	337,263	2,211,033	500,233
Trade notes and accounts receivable	14,488,093	4,853,589	779,754	470,515	680,762	1,030,447	776,519
Less: Allowance for bad debts	420,766	33,078	24,938	3,994	13,091	50,950	50,129
Inventories	43,186,761	20,277,900	1,197,539	393,893	1,895,136	4,535,880	1,305,080
U.S. Government obligations	* 4,209	* 2,379	0	0	0	0	0
Tax-exempt securities	* 11,017	8	0	0	0	0	* 628
Other current assets	8,885,991	1,307,802	326,186	39,495	1,377,519	1,189,557	318,032
Loans to partners	419,842	41,392	370	0	246	* 9,054	* 5,632
Mortgage and real estate loans	238,136	* 10,551	21,917	0	698	* 26,081	0
Other investments	7,546,028	996,382	* 72,706	* 8,084	65,234	2,140,777	30,422
Depreciable assets	60,340,360	7,974,250	1,758,902	496,240	3,073,976	18,127,347	1,535,626
Less: Accumulated depreciation	30,416,099	3,819,580	868,511	219,515	2,314,617	9,274,143	831,432
Depletable assets	* 276,523	0	32	0	* 61,264	0	0
Less: Accumulated depletion	* 75,331	0	0	0	* 1,103	0	0
Land	7,510,864	990,693	* 114,957	* 90,759	766,685	1,997,249	* 8,217
Intangible assets	19,731,310	3,880,324	332,218	625,764	670,069	2,284,846	1,598,523
Less: Accumulated amortization	4,241,569	642,578	96,514	41,494	417,996	811,456	186,047
Other assets	22,144,184	1,398,687	352,782	65,858	364,024	540,656	430,971
<b>Total liabilities and capital</b>	<b>161,364,701</b>	<b>40,792,692</b>	<b>4,315,152</b>	<b>2,253,699</b>	<b>6,546,069</b>	<b>23,956,378</b>	<b>5,442,273</b>
Accounts payable	16,435,592	2,473,007	726,157	479,204	1,222,714	3,684,626	736,916
Mortgages, notes, bonds payable in less than 1 year	19,831,707	15,732,289	249,627	* 66,802	695,927	371,401	179,260
Other current liabilities	17,732,751	3,679,088	930,758	463,638	1,296,648	3,085,248	606,726
Nonrecourse loans	1,623,452	364,370	* 156,629	* 12,425	* 6,716	440,396	* 180,047
Loans from partners	3,132,265	343,394	* 13,830	* 73,580	* 214,555	325,988	* 28,766
Mortgages, notes, bonds payable in 1 year or more	30,447,017	5,477,140	998,225	262,200	1,324,446	6,438,807	797,866
Other liabilities	27,194,498	1,360,017	406,346	143,981	145,211	2,578,559	266,785
Partners capital accounts	44,967,420	11,363,387	833,580	751,869	1,639,851	7,031,352	2,645,907

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>77,305</b>	<b>7,170</b>	<b>3,533</b>	<b>1,371</b>	<b>2,224</b>	<b>11,709</b>	<b>3,400</b>
<b>Number of partners</b>	<b>296,515</b>	<b>19,498</b>	<b>8,629</b>	<b>3,274</b>	<b>7,788</b>	<b>29,412</b>	<b>39,577</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>57,897</b>	<b>6,864</b>	<b>2,193</b>	<b>1,356</b>	<b>2,149</b>	<b>10,539</b>	<b>2,714</b>
<b>Number of partners</b>	<b>252,132</b>	<b>18,857</b>	<b>5,146</b>	<b>3,216</b>	<b>7,565</b>	<b>25,425</b>	<b>38,184</b>
<b>Total assets</b>	<b>101,476,109</b>	<b>30,424,928</b>	<b>3,238,784</b>	<b>1,191,273</b>	<b>2,358,050</b>	<b>13,825,677</b>	<b>2,835,752</b>
Cash	8,996,639	2,891,602	276,796	219,198	223,410	1,584,660	379,321
Trade notes and accounts receivable	11,323,447	3,886,470	708,402	413,924	406,902	484,776	623,132
Less: Allowance for bad debts	372,347	26,845	23,399	* 2,798	11,266	46,051	42,419
Inventories	29,592,570	14,521,707	828,212	238,867	988,923	2,330,962	777,987
U.S. Government obligations	* 1,830	0	0	0	0	0	0
Tax-exempt securities	10,389	8	0	0	0	0	0
Other current assets	5,784,042	1,068,317	262,426	32,051	121,447	816,330	124,429
Loans to partners	273,670	36,552	370	0	246	* 8,843	* 5,632
Mortgage and real estate loans	42,441	5,200	21,917	0	698	0	0
Other investments	5,876,909	975,016	* 72,697	* 8,084	24,377	1,896,318	* 36,267
Depreciable assets	36,847,364	5,607,286	1,304,890	258,172	819,541	9,750,329	843,088
Less: Accumulated depreciation	19,310,224	2,732,555	666,475	142,956	577,182	5,140,482	579,074
Depletable assets	* 173,983	0	32	0	* 61,264	0	0
Less: Accumulated depletion	* 74,667	0	0	0	* 1,103	0	0
Land	4,552,156	802,459	* 114,957	* 11,204	76,913	1,334,217	* 4,256
Intangible assets	11,729,003	2,903,638	198,477	102,999	140,247	1,287,615	633,675
Less: Accumulated amortization	2,780,880	501,509	74,598	9,947	41,288	678,096	97,395
Other assets	8,809,782	987,583	214,081	62,475	124,921	196,256	126,855
<b>Total liabilities and capital</b>	<b>101,476,109</b>	<b>30,424,928</b>	<b>3,238,784</b>	<b>1,191,273</b>	<b>2,358,050</b>	<b>13,825,677</b>	<b>2,835,752</b>
Accounts payable	9,764,860	1,827,498	523,439	337,303	435,816	1,580,780	446,804
Mortgages, notes, bonds payable in less than 1 year	13,921,601	11,694,465	190,619	* 54,949	106,481	249,813	142,539
Other current liabilities	10,481,602	2,823,568	601,341	185,534	202,804	1,290,914	325,567
Nonrecourse loans	853,829	277,799	* 156,629	* 5,693	0	105,862	* 157,627
Loans from partners	1,339,466	190,332	* 13,830	* 3,170	* 131,515	63,638	* 28,706
Mortgages, notes, bonds payable in 1 year or more	15,979,841	3,604,544	669,866	123,304	390,716	1,909,506	412,148
Other liabilities	11,161,309	694,878	171,373	141,893	52,155	1,592,024	114,807
Partners capital accounts	37,973,602	9,311,844	911,686	339,426	1,038,564	7,033,140	1,207,554

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships [1]</b>	<b>8,166</b>	<b>21,999</b>	<b>8,920</b>	<b>2,420</b>	<b>32,049</b>	<b>29,367</b>
<b>Number of partners</b>	<b>19,909</b>	<b>49,797</b>	<b>23,201</b>	<b>5,679</b>	<b>76,517</b>	<b>279,462</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>6,909</b>	<b>16,302</b>	<b>3,671</b>	<b>2,150</b>	<b>16,222</b>	<b>13,677</b>
<b>Number of partners</b>	<b>17,321</b>	<b>38,402</b>	<b>12,030</b>	<b>4,797</b>	<b>44,863</b>	<b>244,444</b>
<b>Total assets</b>	<b>16,651,151</b>	<b>11,653,291</b>	<b>4,819,881</b>	<b>4,840,256</b>	<b>10,096,763</b>	<b>29,997,098</b>
Cash	661,003	565,418	520,319	238,143	1,097,944	1,373,977
Trade notes and accounts receivable	1,581,690	720,763	111,118	434,005	560,460	2,488,471
Less: Allowance for bad debts	10,440	55,837	* 5,305	* 26,423	13,644	132,938
Inventories	1,217,187	2,546,494	1,580,708	1,425,151	4,505,549	2,306,245
U.S. Government obligations	0	* 1,830	0	0	0	0
Tax-exempt securities	5,381	5,000	0	0	0	0
Other current assets	1,008,295	534,333	80,474	44,341	603,756	2,056,200
Loans to partners	* 3,506	* 906	0	266,874	* 7,253	* 84,608
Mortgage and real estate loans	* 10,436	* 673	0	0	* 163,239	* 4,541
Other investments	942,483	147,205	* 21,375	* 403,201	102,759	2,615,401
Depreciable assets	10,573,498	1,727,685	1,086,848	2,900,303	3,246,356	7,839,330
Less: Accumulated depreciation	4,736,692	963,173	452,277	1,289,945	1,800,473	3,845,743
Depletable assets	0	0	0	0	0	* 215,227
Less: Accumulated depletion	0	0	0	0	0	* 74,228
Land	2,926,330	* 20,937	* 20,786	165,349	60,970	347,933
Intangible assets	2,313,655	1,041,503	1,727,172	223,004	560,095	4,474,136
Less: Accumulated amortization	287,463	287,180	77,292	41,873	164,127	1,187,549
Other assets	442,282	5,646,732	205,954	98,126	1,166,625	11,431,487
<b>Total liabilities and capital</b>	<b>16,651,151</b>	<b>11,653,291</b>	<b>4,819,881</b>	<b>4,840,256</b>	<b>10,096,763</b>	<b>29,997,098</b>
Accounts payable	2,261,656	925,231	610,139	377,019	1,042,992	1,895,930
Mortgages, notes, bonds payable in less than 1 year	323,393	397,174	217,613	* 37,219	531,307	1,029,695
Other current liabilities	1,470,467	1,298,313	636,163	290,386	1,880,656	2,094,659
Nonrecourse loans	94,465	* 85,557	* 25,431	* 16,889	* 12,950	* 227,575
Loans from partners	522,070	* 255,411	* 77,964	* 35,085	352,843	* 888,779
Mortgages, notes, bonds payable in 1 year or more	7,023,713	1,002,295	1,496,257	575,035	747,167	4,303,866
Other liabilities	846,133	6,594,849	387,899	455,346	1,696,405	12,312,968
Partners capital accounts	4,109,255	1,094,460	1,368,415	3,053,276	3,832,442	7,243,625

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>PARTNERSHIPS WITH NET INCOME</b>						
<b>Number of partnerships [1]</b>	<b>4,597</b>	<b>11,211</b>	<b>5,119</b>	<b>1,459</b>	<b>13,642</b>	<b>11,871</b>
<b>Number of partners</b>	<b>10,597</b>	<b>25,808</b>	<b>10,974</b>	<b>3,350</b>	<b>32,737</b>	<b>104,871</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>4,444</b>	<b>8,963</b>	<b>2,160</b>	<b>1,459</b>	<b>11,345</b>	<b>3,712</b>
<b>Number of partners</b>	<b>10,292</b>	<b>21,311</b>	<b>4,382</b>	<b>3,350</b>	<b>28,143</b>	<b>86,262</b>
<b>Total assets</b>	<b>11,721,984</b>	<b>10,394,108</b>	<b>1,405,094</b>	<b>4,116,494</b>	<b>7,463,785</b>	<b>12,500,182</b>
Cash	534,682	428,053	409,525	210,099	888,360	950,934
Trade notes and accounts receivable	1,390,400	674,553	61,526	404,412	459,737	1,809,213
Less: Allowance for bad debts	8,748	* 55,499	* 3,739	* 26,423	9,885	115,275
Inventories	832,601	1,886,382	471,621	1,228,775	3,908,438	1,578,095
U.S. Government obligations	0	* 1,830	0	0	0	0
Tax-exempt securities	5,381	5,000	0	0	0	0
Other current assets	876,451	520,952	52,988	84,927	380,976	1,442,748
Loans to partners	* 40	* 906	0	204,074	* 325	* 16,682
Mortgage and real estate loans	* 9,413	* 673	0	0	0	* 4,541
Other investments	532,132	* 123,792	* 8,077	* 403,201	76,372	1,720,575
Depreciable assets	7,032,593	1,155,165	457,467	2,404,076	1,827,385	5,387,371
Less: Accumulated depreciation	3,236,834	659,950	258,342	1,066,931	1,218,818	3,030,624
Depletable assets	0	0	0	0	0	* 112,687
Less: Accumulated depletion	0	0	0	0	0	* 73,564
Land	1,778,547	* 20,049	534	74,005	39,856	295,160
Intangible assets	1,890,707	942,197	* 240,335	127,231	224,545	3,037,338
Less: Accumulated amortization	174,204	234,593	* 49,503	23,847	50,753	845,148
Other assets	258,822	5,584,596	14,604	92,895	937,246	209,448
<b>Total liabilities and capital</b>	<b>11,721,984</b>	<b>10,394,108</b>	<b>1,405,094</b>	<b>4,116,494</b>	<b>7,463,785</b>	<b>12,500,182</b>
Accounts payable	1,550,559	630,408	194,633	319,179	738,654	1,179,787
Mortgages, notes, bonds payable in less than 1 year	184,210	310,393	* 67,805	* 19,619	370,305	530,404
Other current liabilities	1,106,112	682,701	409,992	230,413	1,273,849	1,348,806
Nonrecourse loans	* 13,955	* 84,859	* 25,431	0	* 206	* 25,767
Loans from partners	* 476,142	* 235,303	* 1,860	* 30,623	205,717	* -41,371
Mortgages, notes, bonds payable in 1 year or more	4,528,492	690,289	* 121,085	506,625	362,951	2,660,313
Other liabilities	644,577	5,926,253	* 38,813	248,069	730,358	806,109
Partners capital accounts	3,217,937	1,833,903	545,474	2,761,965	3,781,744	5,990,366

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships [1]</b>	<b>40,351</b>	<b>3,451</b>	<b>1,095</b>	<b>22,914</b>	<b>2,567</b>	<b>1,221</b>	<b>* 402</b>
<b>Number of partners</b>	<b>2,445,371</b>	<b>7,316</b>	<b>63,709</b>	<b>51,430</b>	<b>9,092</b>	<b>2,255,757</b>	<b>* 844</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>26,629</b>	<b>3,431</b>	<b>[d]</b>	<b>11,559</b>	<b>2,567</b>	<b>506</b>	<b>* 402</b>
<b>Number of partners</b>	<b>2,404,246</b>	<b>7,095</b>	<b>[d]</b>	<b>27,957</b>	<b>9,092</b>	<b>2,252,945</b>	<b>* 844</b>
<b>Total assets</b>	<b>342,274,699</b>	<b>13,899,620</b>	<b>22,226,343</b>	<b>7,336,303</b>	<b>1,720,914</b>	<b>252,633,298</b>	<b>* 1,153,024</b>
Cash	8,109,627	374,055	754,878	529,251	120,184	4,742,099	* 49,538
Trade notes and accounts receivable	43,760,610	6,769,563	810,754	1,753,162	133,966	26,131,941	* 72,944
Less: Allowance for bad debts	149,891	9,141	* 10,111	19,257	* 2,570	20,807	* 200
Inventories	3,533,951	137,151	* 116,127	90,905	* 17,217	2,440,897	* 5,259
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	* 2	0	0	0	0	0	0
Other current assets	10,094,085	516,009	295,660	834,488	234,624	6,699,953	* 50,171
Loans to partners	514,921	7,575	2,574	* 6,183	* 44,780	60,679	* 49,215
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	35,480,287	670,038	2,220,200	314,092	* 24,055	27,416,129	* 90,643
Depreciable assets	238,685,749	6,409,528	16,271,733	8,154,259	1,312,650	185,724,687	* 1,146,512
Less: Accumulated depreciation	63,185,679	2,532,346	4,044,677	5,076,118	497,549	44,147,474	* 389,728
Depletable assets	* 1,320,923	0	0	* 11,679	0	* 1,309,243	0
Less: Accumulated depletion	* 229,252	0	0	0	0	* 229,252	0
Land	2,026,082	* 57,170	4,854	97,325	2	1,186,656	0
Intangible assets	25,513,103	214,719	3,087,641	575,814	* 285,250	11,564,127	* 73,808
Less: Accumulated amortization	3,550,105	66,227	323,976	219,890	* 21,352	1,541,521	* 25,301
Other assets	40,350,285	1,351,526	3,040,688	284,409	69,658	31,295,941	* 30,162
<b>Total liabilities and capital</b>	<b>342,274,699</b>	<b>13,899,620</b>	<b>22,226,343</b>	<b>7,336,303</b>	<b>1,720,914</b>	<b>252,633,298</b>	<b>* 1,153,024</b>
Accounts payable	35,844,442	4,959,646	284,931	915,042	136,803	21,137,486	* 36,555
Mortgages, notes, bonds payable in less than 1 year	11,353,644	145,378	620,992	563,648	* 80,380	8,869,289	* 17,337
Other current liabilities	16,391,989	2,556,165	1,496,132	1,229,817	256,495	8,410,489	* 256,045
Nonrecourse loans	13,125,078	5,212	2,837,499	338,991	* 9,245	3,489,635	0
Loans from partners	1,297,568	* 6,572	* 23,669	94,792	* 7,721	0	0
Mortgages, notes, bonds payable in 1 year or more	99,955,074	2,265,880	5,830,447	2,460,931	268,931	79,477,960	* 201,875
Other liabilities	22,794,737	1,123,063	2,949,903	355,303	* 249,662	10,774,987	* 36,956
Partners capital accounts	141,512,166	2,837,703	8,182,771	1,377,779	711,676	120,473,452	* 604,256

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	18,384	149	187	10,683	1,507	1,014	* 25
Number of partners	1,435,007	461	2,475	24,286	6,970	1,352,357	* 90
Partnerships reporting balance sheet data:							
Number of partnerships	12,261	139	187	6,818	1,507	322	* 25
Number of partners	1,420,152	441	2,475	16,469	6,970	1,349,612	* 90
<b>Total assets</b>	<b>208,614,636</b>	<b>9,378,912</b>	<b>4,006,213</b>	<b>4,475,529</b>	<b>948,388</b>	<b>163,300,313</b>	<b>* 607,690</b>
Cash	5,969,177	263,499	429,450	466,745	69,029	3,693,078	* 43,711
Trade notes and accounts receivable	39,391,067	6,684,614	405,381	1,157,179	106,061	23,910,466	* 72,944
Less: Allowance for bad debts	104,163	8,612	* 1,137	10,639	* 2,570	10,969	* 200
Inventories	2,266,096	* 125,530	* 11,432	78,476	* 17,217	1,334,285	* 5,259
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	* 2	0	0	0	0	0	0
Other current assets	7,855,656	463,459	121,853	703,188	108,685	5,411,986	* 48,525
Loans to partners	417,723	7,575	2,574	0	* 44,780	60,679	* 49,215
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	23,844,400	54,577	* 941,918	249,028	* 4,341	18,929,420	* 90,643
Depreciable assets	136,811,217	2,039,192	3,314,467	4,660,865	685,510	114,541,235	* 502,745
Less: Accumulated depreciation	43,940,687	737,058	1,448,730	3,263,291	344,651	33,747,100	* 258,771
Depletable assets	* 777	0	0	* 234	0	542	0
Less: Accumulated depletion	371	0	0	0	0	371	0
Land	903,117	* 44,716	3,484	66,632	2	541,033	0
Intangible assets	9,293,417	203,193	* 62,849	345,097	* 256,101	6,209,703	* 44,624
Less: Accumulated amortization	975,927	61,672	* 16,092	174,196	* 19,764	350,281	* 21,167
Other assets	26,883,136	299,899	178,763	196,208	23,646	22,776,604	* 30,162
<b>Total liabilities and capital</b>	<b>208,614,636</b>	<b>9,378,912</b>	<b>4,006,213</b>	<b>4,475,529</b>	<b>948,388</b>	<b>163,300,313</b>	<b>* 607,690</b>
Accounts payable	32,521,665	4,907,327	112,309	569,530	60,245	19,121,666	* 36,555
Mortgages, notes, bonds payable in less than 1 year	7,853,662	52,530	439,292	224,597	* 70,155	6,716,030	* 17,337
Other current liabilities	10,471,612	2,098,976	189,275	821,241	238,761	5,374,165	* 249,622
Nonrecourse loans	1,493,951	5,212	0	* 116,590	* 9,245	1,238,480	0
Loans from partners	498,617	0	0	* 37,972	* 7,721	0	0
Mortgages, notes, bonds payable in 1 year or more	64,063,268	399,207	1,129,077	1,122,088	211,068	56,413,198	* 201,875
Other liabilities	7,533,459	622,093	* 184,702	235,084	* 13,145	4,589,756	* 36,398
Partners capital accounts	84,178,403	1,293,565	1,951,558	1,348,428	338,047	69,847,018	* 65,903

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships [1]</b>	<b>6,858</b>	<b>195</b>	<b>1,648</b>	<b>44,068</b>	<b>10,496</b>	<b>13,836</b>	<b>3,183</b>
<b>Number of partners</b>	<b>52,850</b>	<b>556</b>	<b>3,816</b>	<b>215,393</b>	<b>42,437</b>	<b>43,143</b>	<b>48,106</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>5,227</b>	<b>[d]</b>	<b>1,648</b>	<b>29,231</b>	<b>6,192</b>	<b>8,080</b>	<b>2,486</b>
<b>Number of partners</b>	<b>48,428</b>	<b>[d]</b>	<b>3,816</b>	<b>173,261</b>	<b>28,219</b>	<b>30,225</b>	<b>46,024</b>
<b>Total assets</b>	<b>23,451,964</b>	<b>546,775</b>	<b>19,306,458</b>	<b>715,915,213</b>	<b>21,000,851</b>	<b>32,988,714</b>	<b>121,395,999</b>
Cash	1,051,498	40,497	447,628	25,622,459	958,757	2,094,724	3,368,042
Trade notes and accounts receivable	2,856,642	* 224,911	5,006,726	66,454,252	2,681,132	6,938,248	7,440,514
Less: Allowance for bad debts	81,172	* 1,933	4,700	2,377,459	682,037	149,638	473,314
Inventories	301,092	* 2,436	422,866	6,467,746	466,431	2,147,283	* 76,537
U.S. Government obligations	0	0	0	* 33,549	19	25,269	* 8,261
Tax-exempt securities	* 2	0	0	* 32,957	0	* 32,957	0
Other current assets	1,222,386	42,384	198,410	43,050,385	3,261,637	3,157,059	8,672,498
Loans to partners	7,195	0	* 336,720	13,088,531	* 42,780	* 159	* 122
Mortgage and real estate loans	0	0	0	* 25,929	0	0	* 22,427
Other investments	2,717,356	154	2,027,620	134,507,471	1,414,260	4,333,134	7,967,692
Depreciable assets	9,061,013	69,635	10,535,732	223,582,396	4,350,043	10,763,252	34,516,115
Less: Accumulated depreciation	3,834,264	55,131	2,608,391	115,701,999	2,723,283	8,031,336	15,147,981
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	75,280	300	604,494	1,680,280	163,832	152,633	760,886
Intangible assets	7,666,770	* 258,699	1,786,275	264,344,396	10,478,314	8,544,326	68,423,246
Less: Accumulated amortization	1,041,933	* 38,124	271,781	31,396,453	4,333,606	4,862,883	7,667,306
Other assets	3,450,099	* 2,946	824,857	86,500,773	4,922,572	7,843,526	13,428,260
<b>Total liabilities and capital</b>	<b>23,451,964</b>	<b>546,775</b>	<b>19,306,458</b>	<b>715,915,213</b>	<b>21,000,851</b>	<b>32,988,714</b>	<b>121,395,999</b>
Accounts payable	1,463,944	* 44,465	6,865,570	37,109,882	1,267,489	2,138,223	3,477,101
Mortgages, notes, bonds payable in less than 1 year	489,023	* 1,586	566,011	12,757,355	425,028	838,829	2,163,316
Other current liabilities	1,235,182	200,298	751,365	61,710,771	4,012,058	8,106,532	-2,603,969
Nonrecourse loans	* 6,298,148	0	* 146,346	5,987,309	0	* 1,344,085	* 42,893
Loans from partners	* 682,817	* 3,948	* 478,050	14,420,773	* 109,387	* 387,473	* 622,119
Mortgages, notes, bonds payable in 1 year or more	4,888,703	* 314,214	4,246,134	91,379,759	2,940,208	6,436,723	42,735,816
Other liabilities	6,592,571	* 8,884	703,408	40,808,384	5,860,570	9,030,740	10,922,164
Partners capital accounts	1,801,576	-26,621	5,549,574	451,740,979	6,386,112	4,706,109	64,036,558

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	3,985	190	644	22,172	6,226	6,147	1,476
Number of partners	46,215	502	1,650	63,782	19,736	14,384	4,294
Partnerships reporting balance sheet data:							
Number of partnerships	2,428	190	644	14,610	4,229	3,185	779
Number of partners	41,942	502	1,650	40,389	11,544	7,761	2,212
<b>Total assets</b>	<b>10,406,700</b>	<b>189,780</b>	<b>15,301,112</b>	<b>408,713,602</b>	<b>12,685,326</b>	<b>12,369,878</b>	<b>87,244,329</b>
Cash	607,637	* 32,895	363,133	20,152,757	656,389	862,232	2,709,001
Trade notes and accounts receivable	2,099,000	* 68,930	4,886,491	30,281,034	1,459,659	3,033,147	5,162,016
Less: Allowance for bad debts	64,342	* 1,933	3,762	1,211,739	163,540	* 104,161	401,181
Inventories	273,019	* 2,436	418,441	1,797,142	194,353	473,584	* 75,177
U.S. Government obligations	0	0	0	25,269	0	25,269	0
Tax-exempt securities	* 2	0	0	* 32,957	0	* 32,957	0
Other current assets	786,549	39,999	171,410	36,306,116	1,809,152	2,023,645	7,937,299
Loans to partners	6,168	0	* 246,732	10,629,251	0	* 159	0
Mortgage and real estate loans	0	0	0	* 3,251	0	0	0
Other investments	1,780,152	154	1,794,166	77,383,670	1,093,139	1,330,044	7,313,232
Depreciable assets	3,716,150	57,515	7,293,538	129,244,790	2,585,850	4,413,166	16,776,421
Less: Accumulated depreciation	2,071,031	45,837	2,024,219	71,375,963	1,748,684	2,780,824	8,115,749
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	7,531	300	239,418	1,076,676	105,840	* 88,699	456,383
Intangible assets	575,308	* 32,896	1,563,645	127,682,309	6,293,786	4,895,615	51,059,242
Less: Accumulated amortization	89,547	* 380	242,828	16,579,552	3,058,255	3,171,056	5,802,960
Other assets	2,780,104	* 2,804	594,946	63,265,633	3,457,638	1,247,403	10,075,448
<b>Total liabilities and capital</b>	<b>10,406,700</b>	<b>189,780</b>	<b>15,301,112</b>	<b>408,713,602</b>	<b>12,685,326</b>	<b>12,369,878</b>	<b>87,244,329</b>
Accounts payable	947,554	* 43,728	6,722,751	16,299,185	827,955	464,487	2,746,073
Mortgages, notes, bonds payable in less than 1 year	106,592	* 1,586	225,543	4,763,461	95,029	616,152	894,176
Other current liabilities	826,540	56,749	616,283	44,835,597	1,980,219	3,374,829	-420,677
Nonrecourse loans	* 11,288	0	* 113,135	* 3,262,043	0	43,736	* 11,499
Loans from partners	* 177,721	* 3,948	271,255	3,580,375	0	* 335,505	* 18,168
Mortgages, notes, bonds payable in 1 year or more	2,316,595	* 7,542	2,262,618	38,384,940	616,562	1,295,169	20,776,916
Other liabilities	1,492,804	* 8,884	350,592	20,251,632	3,370,214	2,457,616	8,369,481
Partners capital accounts	4,527,606	67,342	4,738,935	277,336,369	5,795,347	3,782,384	54,848,693

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships [1]</b>	<b>5,373</b>	<b>3,898</b>	<b>7,280</b>	<b>301,267</b>	<b>* 7</b>	<b>14,909</b>	<b>2,593</b>
<b>Number of partners</b>	<b>32,548</b>	<b>12,150</b>	<b>37,010</b>	<b>6,597,560</b>	<b>* 137</b>	<b>105,983</b>	<b>7,908</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,763</b>	<b>2,902</b>	<b>5,809</b>	<b>248,340</b>	<b>* 7</b>	<b>12,271</b>	<b>2,441</b>
<b>Number of partners</b>	<b>27,525</b>	<b>9,268</b>	<b>32,000</b>	<b>6,332,352</b>	<b>* 137</b>	<b>100,596</b>	<b>7,525</b>
<b>Total assets</b>	<b>517,555,206</b>	<b>11,301,011</b>	<b>11,673,432</b>	<b>11,349,325,448</b>	<b>* 7,203,218</b>	<b>150,074,660</b>	<b>36,516,385</b>
Cash	16,734,130	647,673	1,819,134	701,107,189	* 3,073,809	8,102,894	2,215,372
Trade notes and accounts receivable	43,568,319	4,412,051	1,413,989	176,239,624	* 11,525	19,688,777	2,913,369
Less: Allowance for bad debts	1,006,513	54,299	11,658	1,699,986	0	818,917	9,582
Inventories	3,708,701	* 1,008	* 67,787	9,428,720	0	2,014,053	* 12,017
U.S. Government obligations	0	0	0	161,362,267	135,113	* 72,749	0
Tax-exempt securities	0	0	0	40,532,894	591,591	114,895	0
Other current assets	26,786,471	384,096	788,623	1,862,694,689	* 506,166	15,772,751	6,781,534
Loans to partners	13,000,241	0	* 45,229	16,742,464	595,860	2,561,129	* 2,782
Mortgage and real estate loans	251	* 3,251	0	57,616,566	0	21,903,631	* 521,684
Other investments	119,570,811	514,704	706,871	7,674,119,982	0	25,316,176	6,459,389
Depreciable assets	168,394,658	1,431,704	4,126,624	73,194,275	34,234	3,906,925	1,888,190
Less: Accumulated depreciation	86,803,563	455,867	2,539,971	22,545,997	2,055	1,774,022	843,155
Depletable assets	0	0	0	3,754,515	0	0	0
Less: Accumulated depletion	0	0	0	1,007,815	0	0	0
Land	524,906	9,000	* 69,023	13,002,705	0	669,121	* 4,541
Intangible assets	170,202,132	3,513,351	3,183,028	46,739,308	18,166	1,741,634	9,974,780
Less: Accumulated amortization	13,715,955	182,624	634,079	8,632,583	2,422	321,540	1,559,099
Other assets	56,590,618	1,076,963	2,638,833	546,676,630	* 2,241,231	51,124,405	8,154,564
<b>Total liabilities and capital</b>	<b>517,555,206</b>	<b>11,301,011</b>	<b>11,673,432</b>	<b>11,349,325,448</b>	<b>* 7,203,218</b>	<b>150,074,660</b>	<b>36,516,385</b>
Accounts payable	29,229,718	293,596	703,756	136,858,055	729	2,009,753	298,297
Mortgages, notes, bonds payable in less than 1 year	6,817,136	1,805,319	707,726	149,497,618	* 892,937	8,469,874	2,544,036
Other current liabilities	48,343,217	1,466,173	2,386,761	2,167,692,633	* 5,075,411	9,658,098	7,174,010
Nonrecourse loans	1,424,834	0	3,175,497	77,276,832	0	10,196,333	* 544,795
Loans from partners	13,116,880	* 56,428	* 128,486	30,508,903	108,253	3,494,995	19
Mortgages, notes, bonds payable in 1 year or more	37,290,416	1,647,041	329,556	289,331,321	0	28,625,528	6,140,304
Other liabilities	11,052,080	814,537	3,128,293	596,803,134	416,608	17,918,804	1,840,797
Partners capital accounts	370,280,925	5,217,917	1,113,357	7,901,356,953	* 709,280	69,701,275	17,974,127

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	773,149	205,090	383,143	11,129	61,202	112,584
Number of partners	3,402,988	948,179	1,577,678	36,529	324,243	516,359
Partnerships reporting balance sheet data:						
Number of partnerships	664,338	179,077	335,734	9,845	40,838	98,844
Number of partners	3,064,848	888,629	1,416,620	33,835	243,265	482,499
<b>Total assets</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Cash	118,085,783	28,709,316	60,897,398	699,451	5,025,241	22,754,377
Trade notes and accounts receivable	24,696,708	2,091,263	13,876,050	396,354	772,380	7,560,662
Less: Allowance for bad debts	789,347	82,039	363,872	* 1,921	143,717	197,798
Inventories	8,677,031	931,445	244,093	* 2,848	* 139,133	7,359,512
U.S. Government obligations	1,121,389	* 12,194	1,058,635	0	0	50,560
Tax-exempt securities	4,036,750	* 1,176,259	2,197,567	0	0	* 662,924
Other current assets	104,452,483	19,885,828	47,506,495	400,707	3,025,233	33,634,221
Loans to partners	3,881,048	641,054	2,286,391	* 116,662	* 153,107	683,833
Mortgage and real estate loans	21,070,341	3,798,916	6,840,575	0	* 1,669,139	8,761,710
Other investments	415,941,571	41,723,591	131,221,633	2,025,428	14,331,211	226,639,709
Depreciable assets	1,585,469,538	370,626,729	1,058,094,148	27,735,967	41,388,276	87,624,418
Less: Accumulated depreciation	510,399,224	148,943,170	316,626,913	7,979,833	17,202,597	19,646,711
Depletable assets	4,692,291	* 89,202	* 4,419,315	0	* 178,957	* 4,817
Less: Accumulated depletion	400,286	* 81,445	* 246,799	0	* 68,529	* 3,512
Land	404,547,079	75,335,722	242,930,823	6,860,825	35,053,478	44,366,231
Intangible assets	61,564,254	8,235,038	45,348,233	1,065,893	1,670,882	5,244,206
Less: Accumulated amortization	29,213,930	3,999,775	21,673,496	633,558	839,577	2,067,525
Other assets	129,270,457	26,062,555	62,823,329	1,035,480	7,009,505	32,339,587
<b>Total liabilities and capital</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Accounts payable	17,072,122	2,157,907	9,587,380	170,817	222,365	4,933,654
Mortgages, notes, bonds payable in less than 1 year	40,893,332	7,477,115	25,307,637	131,960	1,227,911	6,748,709
Other current liabilities	67,044,089	17,479,471	35,310,195	536,086	232,582	13,485,755
Nonrecourse loans	459,425,681	140,514,572	279,191,202	2,934,959	8,421,913	28,363,035
Loans from partners	11,553,214	1,176,789	7,904,077	* 816	* 51,791	2,419,741
Mortgages, notes, bonds payable in 1 year or more	724,564,281	141,909,270	473,433,284	13,084,114	24,702,684	71,434,929
Other liabilities	144,880,614	30,915,543	64,388,081	2,117,290	3,658,377	43,801,323
Partners capital accounts	881,270,600	84,582,016	445,711,750	12,748,260	53,644,502	284,584,072

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
	(84)	(85)	(86)	(87)	(88)	(89)
<b>Number of partnerships [1]</b>	<b>221,444</b>	<b>9,902</b>	<b>211,542</b>	<b>18,628</b>	<b>43,685</b>	<b>1,595,757</b>
<b>Number of partners</b>	<b>4,538,071</b>	<b>532,188</b>	<b>4,005,883</b>	<b>81,466</b>	<b>1,863,995</b>	<b>7,654,683</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>178,764</b>	<b>5,235</b>	<b>173,529</b>	<b>16,518</b>	<b>38,340</b>	<b>1,292,924</b>
<b>Number of partners</b>	<b>4,303,799</b>	<b>522,679</b>	<b>3,781,120</b>	<b>76,948</b>	<b>1,843,348</b>	<b>6,521,493</b>
<b>Total assets</b>	<b>9,758,720,773</b>	<b>914,544,517</b>	<b>8,844,176,256</b>	<b>25,148,954</b>	<b>1,371,661,458</b>	<b>4,621,913,003</b>
Cash	636,289,941	145,094,874	491,195,067	4,341,857	47,083,317	178,567,033
Trade notes and accounts receivable	142,567,664	78,127,016	64,440,649	1,903,191	9,155,098	47,934,594
Less: Allowance for bad debts	673,690	134,867	538,823	85,624	* 112,173	1,963,157
Inventories	7,255,542	1,558,186	5,697,357	3,497	143,610	36,540,332
U.S. Government obligations	130,490,658	1,459,381	129,031,278	* 44,844	30,618,903	1,189,801
Tax-exempt securities	31,541,270	* 492,652	31,048,617	0	8,285,138	4,497,450
Other current assets	1,734,209,572	382,194,535	1,352,015,037	1,690,036	103,734,630	217,676,566
Loans to partners	11,591,118	* 1,136,688	10,454,430	* 1,045	1,990,530	7,443,745
Mortgage and real estate loans	28,401,935	* 3,972,350	24,429,585	0	6,789,315	32,249,450
Other investments	6,523,537,188	134,873,098	6,388,664,090	9,360,369	1,109,446,860	793,395,198
Depreciable assets	51,943,073	9,443,498	42,499,575	1,127,965	14,293,888	3,065,854,864
Less: Accumulated depreciation	17,059,974	5,133,202	11,926,772	677,735	2,189,056	867,372,502
Depletable assets	2,867,616	0	2,867,616	0	* 886,898	7,649,148
Less: Accumulated depletion	829,170	0	829,170	0	* 178,645	946,052
Land	10,387,725	94,026	10,293,699	* 16,247	1,925,072	760,757,156
Intangible assets	31,825,940	9,738,851	22,087,089	2,491,619	687,169	127,263,073
Less: Accumulated amortization	5,943,577	1,152,642	4,790,935	692,472	113,472	52,115,247
Other assets	440,317,941	152,780,072	287,537,869	5,624,114	39,214,376	263,291,552
<b>Total liabilities and capital</b>	<b>9,758,720,773</b>	<b>914,544,517</b>	<b>8,844,176,256</b>	<b>25,148,954</b>	<b>1,371,661,458</b>	<b>4,621,913,003</b>
Accounts payable	128,272,206	108,074,606	20,197,600	2,902,211	3,374,859	38,786,561
Mortgages, notes, bonds payable in less than 1 year	118,681,254	96,924,368	21,756,885	205,545	18,703,971	99,125,556
Other current liabilities	2,044,890,504	371,016,751	1,673,873,753	3,295,916	97,598,693	171,258,914
Nonrecourse loans	63,211,055	* 569,193	62,641,862	* 527,781	2,796,869	1,034,706,749
Loans from partners	25,707,486	* 2,116,545	23,590,941	* 42	1,198,108	52,426,330
Mortgages, notes, bonds payable in 1 year or more	228,919,169	97,719,522	131,199,646	672,748	24,973,573	1,470,442,216
Other liabilities	499,236,150	87,549,551	411,686,600	15,172,397	62,218,378	342,659,580
Partners capital accounts	6,649,802,950	150,573,981	6,499,228,969	2,372,315	1,160,797,006	1,412,507,097

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
	(84)	(85)	(86)	(87)	(88)	(89)
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	153,909	5,205	148,705	10,245	34,706	791,907
Number of partners	3,385,609	35,422	3,350,188	43,470	1,776,777	3,614,960
Partnerships reporting balance sheet data:						
Number of partnerships	123,968	2,830	121,138	9,567	29,436	676,611
Number of partners	3,216,740	30,517	3,186,223	42,114	1,756,379	3,240,153
<b>Total assets</b>	<b>7,554,828,448</b>	<b>504,941,414</b>	<b>7,049,887,034</b>	<b>16,392,673</b>	<b>1,186,745,772</b>	<b>2,404,317,504</b>
Cash	503,540,491	132,862,136	370,678,355	3,091,597	41,428,077	120,841,808
Trade notes and accounts receivable	113,896,678	61,509,118	52,387,560	1,657,834	6,271,693	30,896,427
Less: Allowance for bad debts	248,882	132,150	116,732	30,546	* 14,638	842,784
Inventories	6,326,746	988,784	5,337,962	3,497	* 142,711	9,265,630
U.S. Government obligations	125,347,517	727,544	124,619,973	* 44,844	28,109,894	1,121,389
Tax-exempt securities	22,258,523	* 485,303	21,773,220	0	7,747,857	4,036,750
Other current assets	1,017,237,242	92,201,341	925,035,902	1,112,250	80,013,534	110,182,303
Loans to partners	9,484,727	672,270	8,812,457	* 1,045	* 1,984,771	4,633,946
Mortgage and real estate loans	22,405,048	* 3,972,350	18,432,699	0	3,989,405	21,070,341
Other investments	5,368,608,665	116,935,937	5,251,672,727	5,675,121	967,201,639	423,420,230
Depreciable assets	30,698,437	6,412,927	24,285,509	899,874	12,293,451	1,626,119,430
Less: Accumulated depreciation	10,635,387	3,058,821	7,576,566	604,093	1,351,024	535,876,397
Depletable assets	2,381,966	0	2,381,966	0	* 886,898	7,521,720
Less: Accumulated depletion	820,475	0	820,475	0	* 178,645	933,254
Land	4,516,469	88,779	4,427,691	* 14,366	1,766,595	405,394,666
Intangible assets	24,780,848	8,448,287	16,332,561	1,904,562	408,156	68,984,275
Less: Accumulated amortization	4,428,875	1,046,056	3,382,819	542,397	52,982	29,580,301
Other assets	319,478,711	83,873,667	235,605,044	3,164,718	36,098,380	138,061,326
<b>Total liabilities and capital</b>	<b>7,554,828,448</b>	<b>504,941,414</b>	<b>7,049,887,034</b>	<b>16,392,673</b>	<b>1,186,745,772</b>	<b>2,404,317,504</b>
Accounts payable	87,965,122	71,226,960	16,738,163	1,673,853	2,842,330	18,178,955
Mortgages, notes, bonds payable in less than 1 year	111,692,457	96,908,941	14,783,516	123,377	17,078,425	42,178,552
Other current liabilities	1,227,783,344	95,783,761	1,131,999,583	2,006,705	57,678,808	70,031,170
Nonrecourse loans	40,220,428	* 551,103	39,669,325	* 134,973	2,406,089	461,784,793
Loans from partners	20,209,537	* 2,082,045	18,127,492	* 42	1,195,882	12,063,603
Mortgages, notes, bonds payable in 1 year or more	176,945,646	82,972,496	93,973,150	615,482	15,950,152	734,383,336
Other liabilities	387,117,251	41,470,842	345,646,409	5,578,475	24,680,063	148,050,417
Partners capital accounts	5,502,894,662	113,945,267	5,388,949,396	6,259,766	1,064,914,024	917,646,678

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>Number of partnerships [1]</b>	<b>1,555,983</b>	<b>507,373</b>	<b>606,678</b>	<b>18,617</b>	<b>105,928</b>	<b>317,387</b>
<b>Number of partners</b>	<b>7,375,161</b>	<b>2,657,254</b>	<b>2,542,735</b>	<b>67,621</b>	<b>575,146</b>	<b>1,532,404</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>1,266,570</b>	<b>389,376</b>	<b>530,110</b>	<b>14,373</b>	<b>71,702</b>	<b>261,008</b>
<b>Number of partners</b>	<b>6,293,025</b>	<b>2,100,317</b>	<b>2,320,407</b>	<b>53,743</b>	<b>445,798</b>	<b>1,372,760</b>
<b>Total assets</b>	<b>4,495,875,900</b>	<b>1,136,582,704</b>	<b>2,151,049,754</b>	<b>46,197,378</b>	<b>171,911,770</b>	<b>990,134,294</b>
Cash	173,270,734	46,851,595	81,376,144	922,858	7,829,832	36,290,304
Trade notes and accounts receivable	37,719,466	3,686,961	19,684,303	464,526	1,397,373	12,486,302
Less: Allowance for bad debts	1,835,721	230,720	586,737	10,039	178,462	829,763
Inventories	35,439,648	3,037,711	888,619	4,246	1,773,935	29,735,138
U.S. Government obligations	1,189,801	* 74,479	1,064,762	0	0	50,560
Tax-exempt securities	4,497,450	* 1,290,398	2,197,567	0	* 346,561	* 662,924
Other current assets	209,188,519	44,088,378	75,908,486	1,719,703	6,526,271	80,945,681
Loans to partners	6,683,040	1,164,384	3,965,896	* 121,910	* 153,107	1,277,742
Mortgage and real estate loans	32,249,450	5,595,691	10,801,813	0	3,109,634	12,742,312
Other investments	775,623,953	126,184,729	209,821,632	3,290,285	26,393,564	409,933,743
Depreciable assets	2,952,280,459	963,954,798	1,655,347,535	38,294,689	73,169,019	221,514,418
Less: Accumulated depreciation	808,961,245	285,899,245	446,245,749	10,298,863	24,102,431	42,414,956
Depletable assets	4,816,640	* 131,131	* 4,454,943	0	* 225,750	* 4,817
Less: Accumulated depletion	412,238	* 86,084	* 251,180	0	* 71,462	* 3,512
Land	759,509,342	164,940,068	394,533,913	9,216,363	58,419,858	132,399,142
Intangible assets	116,315,436	24,737,175	71,342,415	1,826,278	3,882,462	14,527,106
Less: Accumulated amortization	51,129,414	10,174,023	32,878,573	762,709	1,618,955	5,695,155
Other assets	249,430,580	47,235,279	99,623,965	1,408,132	14,655,715	86,507,490
<b>Total liabilities and capital</b>	<b>4,495,875,900</b>	<b>1,136,582,704</b>	<b>2,151,049,754</b>	<b>46,197,378</b>	<b>171,911,770</b>	<b>990,134,294</b>
Accounts payable	36,104,191	6,830,820	18,536,294	210,671	747,476	9,778,930
Mortgages, notes, bonds payable in less than 1 year	96,131,279	22,011,194	47,287,097	995,795	4,045,428	21,791,766
Other current liabilities	165,005,964	47,735,415	64,932,691	1,108,776	2,091,428	49,137,654
Nonrecourse loans	1,023,956,353	389,669,093	513,043,880	3,792,895	18,365,066	99,085,419
Loans from partners	36,788,302	8,105,656	19,803,245	* 201,548	490,124	8,187,729
Mortgages, notes, bonds payable in 1 year or more	1,435,509,506	350,152,268	799,850,076	21,416,534	46,308,843	217,781,784
Other liabilities	334,696,898	87,218,913	119,477,508	2,885,784	10,533,094	114,581,599
Partners capital accounts	1,367,683,407	224,859,346	568,118,962	15,585,375	89,330,311	469,789,413

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	773,149	205,090	383,143	11,129	61,202	112,584
Number of partners	3,402,988	948,179	1,577,678	36,529	324,243	516,359
Partnerships reporting balance sheet data:						
Number of partnerships	664,338	179,077	335,734	9,845	40,838	98,844
Number of partners	3,064,848	888,629	1,416,620	33,835	243,265	482,499
<b>Total assets</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Cash	118,085,783	28,709,316	60,897,398	699,451	5,025,241	22,754,377
Trade notes and accounts receivable	24,696,708	2,091,263	13,876,050	396,354	772,380	7,560,662
Less: Allowance for bad debts	789,347	82,039	363,872	* 1,921	143,717	197,798
Inventories	8,677,031	931,445	244,093	* 2,848	* 139,133	7,359,512
U.S. Government obligations	1,121,389	* 12,194	1,058,635	0	0	50,560
Tax-exempt securities	4,036,750	* 1,176,259	2,197,567	0	0	* 662,924
Other current assets	104,452,483	19,885,828	47,506,495	400,707	3,025,233	33,634,221
Loans to partners	3,881,048	641,054	2,286,391	* 116,662	* 153,107	683,833
Mortgage and real estate loans	21,070,341	3,798,916	6,840,575	0	* 1,669,139	8,761,710
Other investments	415,941,571	41,723,591	131,221,633	2,025,428	14,331,211	226,639,709
Depreciable assets	1,585,469,538	370,626,729	1,058,094,148	27,735,967	41,388,276	87,624,418
Less: Accumulated depreciation	510,399,224	148,943,170	316,626,913	7,979,833	17,202,597	19,646,711
Depletable assets	4,692,291	* 89,202	* 4,419,315	0	* 178,957	* 4,817
Less: Accumulated depletion	400,286	* 81,445	* 246,799	0	* 68,529	* 3,512
Land	404,547,079	75,335,722	242,930,823	6,860,825	35,053,478	44,366,231
Intangible assets	61,564,254	8,235,038	45,348,233	1,065,893	1,670,882	5,244,206
Less: Accumulated amortization	29,213,930	3,999,775	21,673,496	633,558	839,577	2,067,525
Other assets	129,270,457	26,062,555	62,823,329	1,035,480	7,009,505	32,339,587
<b>Total liabilities and capital</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Accounts payable	17,072,122	2,157,907	9,587,380	170,817	222,365	4,933,654
Mortgages, notes, bonds payable in less than 1 year	40,893,332	7,477,115	25,307,637	131,960	1,227,911	6,748,709
Other current liabilities	67,044,089	17,479,471	35,310,195	536,086	232,582	13,485,755
Nonrecourse loans	459,425,681	140,514,572	279,191,202	2,934,959	8,421,913	28,363,035
Loans from partners	11,553,214	1,176,789	7,904,077	* 816	* 51,791	2,419,741
Mortgages, notes, bonds payable in 1 year or more	724,564,281	141,909,270	473,433,284	13,084,114	24,702,684	71,434,929
Other liabilities	144,880,614	30,915,543	64,388,081	2,117,290	3,658,377	43,801,323
Partners capital accounts	881,270,600	84,582,016	445,711,750	12,748,260	53,644,502	284,584,072

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
<b>Number of partnerships [1]</b>	<b>35,263</b>	<b>4,511</b>	<b>225,785</b>	<b>34,068</b>	<b>24,464</b>	<b>19,644</b>	<b>16,118</b>
<b>Number of partners</b>	<b>141,911</b>	<b>137,611</b>	<b>753,583</b>	<b>168,697</b>	<b>89,544</b>	<b>54,877</b>	<b>44,500</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>23,006</b>	<b>3,349</b>	<b>143,603</b>	<b>27,980</b>	<b>17,265</b>	<b>11,725</b>	<b>4,647</b>
<b>Number of partners</b>	<b>93,180</b>	<b>135,287</b>	<b>569,952</b>	<b>155,881</b>	<b>74,162</b>	<b>38,707</b>	<b>16,967</b>
<b>Total assets</b>	<b>105,388,700</b>	<b>20,648,403</b>	<b>206,629,591</b>	<b>37,436,222</b>	<b>23,028,140</b>	<b>9,826,703</b>	<b>2,365,761</b>
Cash	4,779,610	516,689	42,586,772	16,586,755	5,540,569	1,654,755	274,400
Trade notes and accounts receivable	8,595,079	1,620,049	33,435,330	3,674,706	4,461,702	3,307,022	288,744
Less: Allowance for bad debts	120,110	* 7,326	793,719	69,700	404,578	43,043	* 1,899
Inventories	1,100,684	0	1,464,360	* 5,547	* 9,080	46,324	124,449
U.S. Government obligations	0	0	155,468	154,972	0	0	0
Tax-exempt securities	0	0	* 517,850	4	0	0	0
Other current assets	7,770,260	717,787	24,810,632	5,079,210	2,935,085	1,018,903	188,895
Loans to partners	753,750	* 6,954	329,691	28,844	* 13,048	* 1,704	0
Mortgage and real estate loans	0	0	* 16,282	0	0	176	0
Other investments	16,135,023	1,636,222	33,085,527	1,024,807	884,348	1,241,372	* 26,223
Depreciable assets	111,816,745	1,757,660	57,461,924	23,426,454	7,338,289	2,899,300	556,857
Less: Accumulated depreciation	57,617,353	793,904	33,827,067	15,774,043	4,431,332	2,231,323	312,945
Depletable assets	* 3,078	2,829,430	* 30,577	0	* 17,784	9,354	0
Less: Accumulated depletion	* 846	532,968	* 10,769	0	* 6,556	3,638	0
Land	1,009,260	* 238,554	1,057,465	57,732	31,381	* 44,809	* 4,163
Intangible assets	1,839,352	9,108,284	33,586,436	1,066,790	2,849,381	2,159,759	1,201,466
Less: Accumulated amortization	364,739	621,094	7,861,505	333,200	590,784	816,628	101,529
Other assets	9,688,906	4,172,067	20,584,334	2,507,343	4,380,722	537,856	116,939
<b>Total liabilities and capital</b>	<b>105,388,700</b>	<b>20,648,403</b>	<b>206,629,591</b>	<b>37,436,222</b>	<b>23,028,140</b>	<b>9,826,703</b>	<b>2,365,761</b>
Accounts payable	2,460,096	222,275	10,068,788	713,876	714,139	1,232,060	138,998
Mortgages, notes, bonds payable in less than 1 year	2,986,241	* 8,036	6,362,086	1,589,528	614,724	730,906	* 48,157
Other current liabilities	5,556,189	696,762	37,476,243	8,394,053	5,449,574	1,159,049	663,054
Nonrecourse loans	10,673,321	* 77,075	3,243,022	436,583	* 818,871	* 53,118	0
Loans from partners	15,632,915	5,112	1,854,505	354,921	* 92,566	* 134,086	0
Mortgages, notes, bonds payable in 1 year or more	33,344,048	* 1,588,662	24,455,807	2,125,656	2,829,441	955,102	* 225,559
Other liabilities	5,783,046	2,179,635	21,416,165	2,326,506	3,092,283	1,117,972	* 690,332
Partners capital accounts	28,952,844	15,870,846	101,752,975	21,495,100	9,416,544	4,444,410	599,662

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	15,417	3,342	138,440	27,217	15,732	12,820	10,359
Number of partners	76,738	135,233	496,207	152,412	63,607	40,718	28,352
Partnerships reporting balance sheet data:							
Number of partnerships	10,092	2,180	99,830	23,426	11,039	10,234	4,628
Number of partners	42,395	132,910	406,735	144,221	53,910	35,215	16,891
<b>Total assets</b>	<b>40,107,192</b>	<b>17,506,379</b>	<b>151,056,928</b>	<b>35,510,573</b>	<b>22,153,065</b>	<b>7,430,299</b>	<b>1,447,195</b>
Cash	2,343,138	412,887	37,997,741	16,379,609	5,301,141	1,360,582	252,603
Trade notes and accounts receivable	4,609,042	1,590,678	28,988,078	3,342,868	4,449,548	2,783,618	232,867
Less: Allowance for bad debts	52,126	* 1,310	696,790	50,408	403,053	36,124	* 1,668
Inventories	588,599	0	1,105,518	* 5,547	* 9,034	35,041	* 82,593
U.S. Government obligations	0	0	155,468	154,972	0	0	0
Tax-exempt securities	0	0	* 517,850	4	0	0	0
Other current assets	5,083,840	645,980	20,850,449	4,399,064	2,920,900	845,858	144,724
Loans to partners	* 745,944	* 6,954	231,849	28,759	* 9,704	* 1,704	0
Mortgage and real estate loans	0	0	* 10,984	0	0	176	0
Other investments	5,845,387	1,633,272	18,021,475	1,022,528	884,348	620,600	* 26,223
Depreciable assets	39,526,722	1,123,170	43,228,729	22,468,369	6,922,464	2,363,922	453,332
Less: Accumulated depreciation	24,910,645	566,529	28,553,923	15,333,138	4,100,377	1,815,216	274,838
Depletable assets	0	2,829,430	* 28,519	0	* 17,784	9,354	0
Less: Accumulated depletion	0	532,968	* 10,193	0	* 6,556	3,638	0
Land	642,448	* 205,139	893,349	55,019	28,075	* 12,482	* 4,163
Intangible assets	848,355	6,571,667	19,463,278	837,498	2,810,305	1,677,441	450,225
Less: Accumulated amortization	118,702	247,669	5,714,745	280,813	577,456	793,333	* 25,129
Other assets	4,955,191	3,835,678	14,539,293	2,480,694	3,887,202	367,830	102,101
<b>Total liabilities and capital</b>	<b>40,107,192</b>	<b>17,506,379</b>	<b>151,056,928</b>	<b>35,510,573</b>	<b>22,153,065</b>	<b>7,430,299</b>	<b>1,447,195</b>
Accounts payable	901,234	205,599	7,026,174	552,606	709,821	839,738	86,273
Mortgages, notes, bonds payable in less than 1 year	1,277,184	* 8,036	3,515,048	832,396	589,039	646,100	* 15,161
Other current liabilities	2,402,257	584,824	30,718,991	8,047,338	5,152,513	998,403	537,578
Nonrecourse loans	2,359,111	0	2,841,143	436,583	* 818,871	* 45,260	0
Loans from partners	* 505,277	5,112	1,172,132	354,921	* 84,631	* 124,087	0
Mortgages, notes, bonds payable in 1 year or more	9,608,976	* 210,079	14,218,852	1,837,932	2,818,151	570,024	* 128,817
Other liabilities	1,063,458	2,106,346	13,062,285	2,139,316	2,972,061	944,066	10,779
Partners capital accounts	21,989,695	14,386,382	78,502,304	21,309,481	9,007,977	3,262,622	668,587

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships [1]	23,433	108,057	64,954	13,533	29,570	28,578
Number of partners	72,277	323,689	182,229	42,128	99,332	1,027,254
Partnerships reporting balance sheet data:						
Number of partnerships	17,108	64,877	42,174	5,342	17,362	17,649
Number of partners	55,786	228,450	130,896	23,416	74,138	975,430
Total assets	13,944,168	120,028,596	58,118,771	12,251,632	49,658,193	585,694,194
Cash	2,416,988	16,113,305	10,782,155	1,367,309	3,963,841	24,494,731
Trade notes and accounts receivable	2,656,966	19,046,191	6,094,795	3,161,251	9,790,145	24,120,166
Less: Allowance for bad debts	22,011	252,488	149,899	49,887	52,702	148,708
Inventories	189,967	1,088,991	259,319	67,827	761,845	1,383,286
U.S. Government obligations	0	496	496	0	0	69,047
Tax-exempt securities	0	* 517,846	0	4,082	* 513,764	* 397,530
Other current assets	2,027,711	13,560,828	6,803,275	1,653,132	5,104,422	45,796,158
Loans to partners	* 11,502	274,593	64,772	* 156,236	* 53,585	7,696,089
Mortgage and real estate loans	0	* 16,106	* 15,955	0	* 151	* 661,492
Other investments	818,542	29,090,235	13,667,535	274,948	15,147,752	355,949,313
Depreciable assets	2,913,335	20,327,690	12,379,648	3,069,887	4,878,154	33,858,236
Less: Accumulated depreciation	1,585,734	9,491,690	4,761,378	1,893,437	2,836,875	7,368,402
Depletable assets	0	* 3,439	* 3,439	0	0	* 468,435
Less: Accumulated depletion	0	* 575	* 575	0	0	* 1,531
Land	7,104	912,276	735,802	* 70,389	106,086	3,490,075
Intangible assets	4,623,036	21,686,005	7,387,791	3,464,511	10,833,702	12,260,838
Less: Accumulated amortization	981,235	5,038,129	1,035,022	708,306	3,294,801	2,282,290
Other assets	867,997	12,173,477	5,870,663	1,613,690	4,689,124	84,849,728
Total liabilities and capital	13,944,168	120,028,596	58,118,771	12,251,632	49,658,193	585,694,194
Accounts payable	1,105,761	6,163,955	2,610,055	1,931,474	1,622,427	3,062,419
Mortgages, notes, bonds payable in less than 1 year	290,232	3,088,539	1,449,978	299,787	1,338,774	3,905,016
Other current liabilities	2,199,253	19,611,261	10,880,294	693,480	8,037,487	51,848,294
Nonrecourse loans	* 223,733	1,710,717	1,442,886	* 204,921	* 62,910	9,415,839
Loans from partners	47,537	1,225,395	558,021	* 118,265	* 549,109	10,237,683
Mortgages, notes, bonds payable in 1 year or more	1,086,547	17,233,502	10,501,798	2,264,240	4,467,464	34,406,267
Other liabilities	1,372,319	12,816,753	7,735,393	1,623,894	3,457,467	65,614,236
Partners capital accounts	7,618,787	58,178,473	22,940,345	5,115,572	30,122,556	407,204,441

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	15,270	57,042	32,492	9,109	15,441	18,343
Number of partners	46,272	164,846	100,415	22,894	41,537	368,456
Partnerships reporting balance sheet data:						
Number of partnerships	11,318	39,184	23,409	3,472	12,303	10,431
Number of partners	34,651	121,847	77,526	9,291	35,029	323,495
Total assets	7,460,878	77,054,919	40,037,131	8,649,923	28,367,865	370,963,613
Cash	1,908,658	12,795,147	8,851,852	955,794	2,987,502	21,471,927
Trade notes and accounts receivable	1,820,792	16,358,385	4,840,042	2,430,532	9,087,811	18,407,265
Less: Allowance for bad debts	10,706	194,831	114,949	34,748	45,134	80,677
Inventories	161,300	812,002	181,263	* 32,135	598,604	801,311
U.S. Government obligations	0	496	496	0	0	69,047
Tax-exempt securities	0	* 517,846	0	4,082	* 513,764	* 8,721
Other current assets	1,531,163	11,008,740	5,675,560	1,355,976	3,977,204	41,335,445
Loans to partners	* 11,502	180,181	* 63,622	* 62,973	* 53,585	* 931,935
Mortgage and real estate loans	0	* 10,808	* 10,656	0	* 151	* 634,234
Other investments	258,697	15,209,079	9,665,229	242,732	5,301,118	222,294,896
Depreciable assets	1,259,062	9,761,580	5,408,098	1,797,944	2,555,538	6,346,986
Less: Accumulated depreciation	934,258	6,096,096	2,992,698	1,304,949	1,798,448	2,251,332
Depletable assets	0	* 1,381	* 1,381	0	0	* 467,250
Less: Accumulated depletion	0	0	0	0	0	* 482
Land	0	793,610	695,652	* 60,801	* 37,156	1,939,233
Intangible assets	1,938,111	11,749,698	4,312,703	2,168,390	5,268,605	4,933,790
Less: Accumulated amortization	680,364	3,357,650	547,962	471,278	2,338,410	1,554,875
Other assets	196,921	7,504,544	3,986,186	1,349,539	2,168,819	55,208,940
Total liabilities and capital	7,460,878	77,054,919	40,037,131	8,649,923	28,367,865	370,963,613
Accounts payable	842,833	3,994,904	1,682,313	1,230,241	1,082,350	1,574,404
Mortgages, notes, bonds payable in less than 1 year	154,992	1,277,360	717,461	171,832	388,067	2,492,104
Other current liabilities	1,470,708	14,512,451	7,918,494	345,804	6,248,153	18,364,431
Nonrecourse loans	* 11,883	1,528,546	1,428,533	* 37,104	* 62,910	2,161,166
Loans from partners	* 17,016	591,477	487,710	* 69,583	* 34,184	2,546,337
Mortgages, notes, bonds payable in 1 year or more	309,658	8,554,270	4,149,239	1,894,434	2,510,597	11,992,459
Other liabilities	653,650	6,342,413	2,810,621	1,279,442	2,252,350	39,041,942
Partners capital accounts	4,000,139	40,253,498	20,842,759	3,621,484	15,789,255	292,790,771

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>Number of partnerships [1]</b>	<b>71,998</b>	<b>68,005</b>	<b>3,993</b>	<b>12,968</b>	<b>79,803</b>	<b>25,883</b>	<b>13,469</b>
<b>Number of partners</b>	<b>173,707</b>	<b>161,607</b>	<b>12,101</b>	<b>33,200</b>	<b>347,280</b>	<b>112,268</b>	<b>33,230</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>38,668</b>	<b>35,427</b>	<b>3,241</b>	<b>7,919</b>	<b>62,795</b>	<b>23,476</b>	<b>11,021</b>
<b>Number of partners</b>	<b>102,773</b>	<b>92,175</b>	<b>10,597</b>	<b>22,900</b>	<b>298,660</b>	<b>105,449</b>	<b>28,333</b>
<b>Total assets</b>	<b>68,844,860</b>	<b>57,752,953</b>	<b>11,091,907</b>	<b>3,555,615</b>	<b>141,810,922</b>	<b>13,565,974</b>	<b>2,709,975</b>
Cash	5,390,418	4,773,668	616,751	532,515	12,426,163	3,276,023	790,809
Trade notes and accounts receivable	12,288,762	11,001,156	1,287,606	377,615	27,157,154	2,684,062	369,838
Less: Allowance for bad debts	170,240	129,388	40,853	35,990	8,976,168	649,273	* 43,159
Inventories	678,507	537,978	140,529	23,450	628,754	93,690	61,556
U.S. Government obligations	0	0	0	0	6,387	500	0
Tax-exempt securities	* 1,143	0	* 1,143	0	* 1,308	0	0
Other current assets	8,080,101	7,279,049	801,052	174,813	9,662,950	1,130,048	362,154
Loans to partners	211,958	155,351	* 56,607	* 6,338	70,405	31,852	0
Mortgage and real estate loans	* 98,438	* 98,438	0	0	* 628	* 590	0
Other investments	8,773,498	8,267,667	505,831	* 978,690	8,606,568	906,223	* 44,501
Depreciable assets	17,537,578	10,911,489	6,626,089	881,164	94,680,480	9,766,614	1,211,193
Less: Accumulated depreciation	9,440,934	6,092,559	3,348,375	423,471	40,204,122	6,975,874	782,904
Depletable assets	115,975	0	115,975	* 54	0	0	0
Less: Accumulated depletion	45,215	0	45,215	* 54	0	0	0
Land	372,649	271,425	101,225	* 68,113	5,779,876	71,700	* 30,514
Intangible assets	17,084,494	15,112,953	1,971,542	685,297	21,262,326	3,133,129	357,232
Less: Accumulated amortization	2,871,882	2,572,562	299,320	66,587	3,039,256	664,242	127,846
Other assets	10,739,609	8,138,288	2,601,321	353,668	13,747,471	760,930	436,087
<b>Total liabilities and capital</b>	<b>68,844,860</b>	<b>57,752,953</b>	<b>11,091,907</b>	<b>3,555,615</b>	<b>141,810,922</b>	<b>13,565,974</b>	<b>2,709,975</b>
Accounts payable	3,813,724	3,239,981	573,743	120,093	6,279,303	439,024	105,205
Mortgages, notes, bonds payable in less than 1 year	1,695,005	1,368,437	326,568	38,931	4,181,433	767,596	288,376
Other current liabilities	10,755,738	9,345,421	1,410,318	744,839	14,943,345	2,885,270	636,211
Nonrecourse loans	146,564	146,564	0	0	6,108,975	* 259,379	83,484
Loans from partners	705,034	680,371	* 24,663	* 4,218	943,330	120,111	* 116,264
Mortgages, notes, bonds payable in 1 year or more	10,370,363	7,966,277	2,404,087	385,943	42,719,094	2,881,585	486,702
Other liabilities	12,072,843	11,906,281	166,562	635,156	21,051,109	5,426,604	* 134,423
Partners capital accounts	29,285,589	23,099,621	6,185,968	1,626,435	45,584,334	786,404	859,309

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	34,949	32,507	2,442	6,486	55,875	20,104	11,954
Number of partners	88,384	82,739	5,646	16,659	252,273	89,621	29,856
Partnerships reporting balance sheet data:							
Number of partnerships	22,077	20,383	1,694	3,491	45,339	17,733	10,205
Number of partners	58,890	54,741	4,150	10,509	222,399	83,099	26,356
<b>Total assets</b>	<b>49,704,576</b>	<b>42,751,684</b>	<b>6,952,892</b>	<b>2,770,467</b>	<b>93,066,383</b>	<b>10,981,442</b>	<b>2,088,825</b>
Cash	4,366,131	3,940,494	425,637	462,848	10,437,683	2,707,009	756,169
Trade notes and accounts receivable	10,200,144	9,457,428	742,716	341,592	20,347,587	2,230,388	292,753
Less: Allowance for bad debts	76,123	67,852	8,271	* 35,296	6,578,068	544,761	* 29,579
Inventories	462,310	387,394	74,917	* 17,518	482,130	88,385	47,364
U.S. Government obligations	0	0	0	0	500	500	0
Tax-exempt securities	* 1,143	0	* 1,143	0	* 1,308	0	0
Other current assets	5,798,638	5,298,972	499,666	170,457	7,111,769	934,468	249,903
Loans to partners	207,981	151,932	* 56,049	2,333	60,166	26,502	0
Mortgage and real estate loans	* 85,350	* 85,350	0	0	* 628	* 590	0
Other investments	7,781,569	7,708,944	* 72,625	* 795,466	4,278,108	572,055	* -2,333
Depreciable assets	11,239,053	7,083,484	4,155,569	648,948	60,369,143	8,568,614	822,058
Less: Accumulated depreciation	6,553,094	4,317,358	2,235,736	306,886	30,908,986	6,234,385	614,608
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	270,990	208,361	62,629	* 42,243	2,379,955	63,806	* 27,254
Intangible assets	10,777,209	10,079,288	697,921	430,186	15,422,644	2,523,666	227,813
Less: Accumulated amortization	1,745,397	1,652,438	92,959	43,096	1,980,975	532,210	107,002
Other assets	6,888,671	4,387,684	2,500,987	244,154	11,642,793	576,816	419,033
<b>Total liabilities and capital</b>	<b>49,704,576</b>	<b>42,751,684</b>	<b>6,952,892</b>	<b>2,770,467</b>	<b>93,066,383</b>	<b>10,981,442</b>	<b>2,088,825</b>
Accounts payable	2,642,323	2,290,938	351,385	78,214	3,788,331	312,878	71,207
Mortgages, notes, bonds payable in less than 1 year	1,039,228	905,321	133,907	22,287	2,707,064	573,152	* 55,286
Other current liabilities	6,496,109	5,706,499	789,610	468,339	10,688,716	2,412,078	366,085
Nonrecourse loans	* 53,270	* 53,270	0	0	2,620,649	* 259,379	83,484
Loans from partners	597,469	597,469	0	* 3,102	373,462	86,804	* 110,323
Mortgages, notes, bonds payable in 1 year or more	5,370,604	4,271,670	1,098,934	240,155	18,685,512	2,197,333	349,942
Other liabilities	7,581,152	7,582,497	-1,344	343,729	10,808,090	4,658,263	* 7,081
Partners capital accounts	25,924,421	21,344,020	4,580,400	1,614,641	43,394,559	481,555	1,045,416

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
<b>Number of partnerships [1]</b>	<b>8,044</b>	<b>7,037</b>	<b>1,832</b>	<b>2,439</b>	<b>1,086</b>	<b>9,749</b>	<b>10,265</b>
<b>Number of partners</b>	<b>64,616</b>	<b>42,297</b>	<b>5,038</b>	<b>7,213</b>	<b>15,158</b>	<b>42,974</b>	<b>24,487</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>6,891</b>	<b>5,269</b>	<b>1,662</b>	<b>852</b>	<b>1,040</b>	<b>8,486</b>	<b>4,097</b>
<b>Number of partners</b>	<b>56,704</b>	<b>36,651</b>	<b>4,699</b>	<b>3,385</b>	<b>14,370</b>	<b>40,377</b>	<b>8,692</b>
<b>Total assets</b>	<b>22,391,584</b>	<b>8,039,883</b>	<b>1,651,239</b>	<b>* 397,658</b>	<b>42,008,210</b>	<b>49,222,189</b>	<b>1,824,212</b>
Cash	2,459,594	927,364	181,012	* 49,094	1,954,265	2,619,247	168,754
Trade notes and accounts receivable	4,804,627	1,466,906	441,010	* 122,006	11,781,451	5,338,908	148,346
Less: Allowance for bad debts	1,455,979	511,956	27,898	* 36,501	5,837,912	410,803	* 2,687
Inventories	234,108	29,283	* 12,422	807	161,181	35,535	* 170
U.S. Government obligations	0	0	0	0	5,887	0	0
Tax-exempt securities	0	0	0	0	0	0	* 1,308
Other current assets	1,330,983	1,008,383	83,114	* 10,689	2,962,956	2,714,675	59,948
Loans to partners	* 25,995	* 2,262	* 457	0	* 1,283	* 7,316	* 1,241
Mortgage and real estate loans	* 37	0	0	0	0	0	0
Other investments	2,015,475	1,032,220	* 117,710	* 85,017	2,662,226	1,674,904	* 68,292
Depreciable assets	11,455,500	7,586,988	706,935	* 122,107	26,316,345	36,405,839	1,108,959
Less: Accumulated depreciation	6,360,346	5,113,703	379,630	* 65,891	11,185,022	9,049,974	290,779
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	124,548	* 42,763	* 57,552	79	1,282,971	4,036,622	* 133,128
Intangible assets	6,485,098	1,691,572	359,809	* 70,060	4,728,641	4,047,468	389,318
Less: Accumulated amortization	547,435	364,540	34,597	* 1,615	394,501	838,210	66,270
Other assets	1,819,379	242,340	133,343	* 41,807	7,568,438	2,640,663	104,485
<b>Total liabilities and capital</b>	<b>22,391,584</b>	<b>8,039,883</b>	<b>1,651,239</b>	<b>* 397,658</b>	<b>42,008,210</b>	<b>49,222,189</b>	<b>1,824,212</b>
Accounts payable	1,269,138	260,457	87,189	* 5,855	1,608,145	2,459,972	44,317
Mortgages, notes, bonds payable in less than 1 year	607,144	529,169	115,225	220	499,993	1,292,436	* 81,273
Other current liabilities	2,407,449	753,511	294,098	* 45,652	2,863,654	4,920,598	136,902
Nonrecourse loans	* 55,537	* 8,661	0	0	326,980	5,374,932	0
Loans from partners	184,312	* 12,680	* 3,946	0	* 6,940	458,386	* 40,691
Mortgages, notes, bonds payable in 1 year or more	3,230,833	2,942,060	431,354	* 16,968	7,281,465	24,478,970	969,156
Other liabilities	4,052,426	271,422	115,944	* 46,431	3,523,606	7,394,044	* 86,210
Partners capital accounts	10,584,744	3,261,922	603,483	282,532	25,897,427	2,842,851	465,662

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	5,673	3,941	830	* 788	706	5,673	6,205
Number of partners	52,118	26,961	2,726	* 2,920	11,685	23,127	13,257
Partnerships reporting balance sheet data:							
Number of partnerships	5,268	3,584	801	* 133	695	5,033	1,888
Number of partners	45,701	26,248	2,668	* 957	11,424	21,777	4,169
<b>Total assets</b>	<b>18,094,238</b>	<b>5,346,635</b>	<b>1,097,224</b>	<b>* 304,847</b>	<b>32,827,312</b>	<b>21,407,180</b>	<b>918,680</b>
Cash	2,318,154	745,631	157,509	* 39,263	1,812,404	1,788,009	113,537
Trade notes and accounts receivable	3,973,494	945,705	317,501	* 104,813	8,639,622	3,735,285	* 108,025
Less: Allowance for bad debts	1,343,322	317,437	19,668	* 26,219	3,961,844	332,549	* 2,687
Inventories	156,680	26,842	* 8,532	0	127,277	26,879	* 170
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	* 1,308
Other current assets	1,220,974	731,001	84,891	* 10,492	1,906,297	1,915,170	* 58,574
Loans to partners	* 25,995	* 2,262	* 442	0	* 1,283	* 2,442	* 1,241
Mortgage and real estate loans	* 37	0	0	0	0	0	0
Other investments	846,713	891,814	* 205,417	* 84,109	972,847	707,487	0
Depreciable assets	9,445,124	5,599,931	297,516	* 84,936	20,345,939	14,697,705	507,319
Less: Accumulated depreciation	5,500,170	4,165,966	214,461	* 41,138	8,966,825	4,954,288	217,143
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	112,170	* 5,037	* 6,712	0	951,578	1,139,284	* 74,114
Intangible assets	5,614,551	1,076,575	189,001	* 48,155	3,898,749	1,576,030	268,105
Less: Accumulated amortization	415,901	268,372	19,873	* 149	315,707	272,468	49,293
Other assets	1,639,740	73,613	83,706	585	7,415,692	1,378,195	* 55,412
<b>Total liabilities and capital</b>	<b>18,094,238</b>	<b>5,346,635</b>	<b>1,097,224</b>	<b>* 304,847</b>	<b>32,827,312</b>	<b>21,407,180</b>	<b>918,680</b>
Accounts payable	531,494	129,373	49,079	* 5,158	1,196,306	1,453,664	* 39,173
Mortgages, notes, bonds payable in less than 1 year	421,274	277,605	* 28,369	220	383,533	952,261	* 15,363
Other current liabilities	2,069,661	578,709	164,306	* 24,893	2,015,142	2,951,627	106,214
Nonrecourse loans	* 55,537	* 8,661	0	0	279,071	1,934,515	0
Loans from partners	106,116	* 12,680	* 3,946	0	* 5,354	* 8,272	39,969
Mortgages, notes, bonds payable in 1 year or more	1,988,849	1,382,375	* 102,566	* 16,626	3,039,431	9,268,465	* 339,925
Other liabilities	1,076,085	116,455	114,949	* 1,665	2,059,926	2,687,666	* 86,000
Partners capital accounts	11,845,221	2,840,777	634,010	* 256,284	23,848,549	2,150,709	292,037

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>Number of partnerships [1]</b>	<b>67,183</b>	<b>46,787</b>	<b>* 279</b>	<b>20,116</b>	<b>122,104</b>	<b>31,942</b>	<b>90,162</b>
<b>Number of partners</b>	<b>369,166</b>	<b>228,177</b>	<b>* 837</b>	<b>140,152</b>	<b>450,271</b>	<b>152,801</b>	<b>297,470</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>36,393</b>	<b>19,728</b>	<b>* 279</b>	<b>16,386</b>	<b>97,452</b>	<b>25,489</b>	<b>71,963</b>
<b>Number of partners</b>	<b>251,530</b>	<b>118,655</b>	<b>* 837</b>	<b>132,038</b>	<b>364,372</b>	<b>116,425</b>	<b>247,946</b>
<b>Total assets</b>	<b>106,866,539</b>	<b>52,543,597</b>	<b>* 90,363</b>	<b>54,232,579</b>	<b>220,904,342</b>	<b>177,537,996</b>	<b>43,366,346</b>
Cash	7,179,161	3,935,311	* 7,447	3,236,402	13,401,012	9,394,897	4,006,116
Trade notes and accounts receivable	4,045,100	2,875,677	* 5,816	1,163,607	5,042,766	2,661,832	2,380,934
Less: Allowance for bad debts	142,669	70,797	0	71,872	185,085	166,075	19,010
Inventories	921,059	389,252	* 2,628	529,178	1,991,238	668,486	1,322,752
U.S. Government obligations	* 115	* 115	0	0	* 10,276	* 6,020	* 4,255
Tax-exempt securities	0	0	0	0	* 14,333	* 13,828	* 504
Other current assets	7,772,671	4,893,593	* 35,912	2,843,166	9,036,223	6,503,704	2,532,519
Loans to partners	* 64,634	* 56,699	* 102	* 7,832	767,957	708,632	59,325
Mortgage and real estate loans	* 15,278	2	0	* 15,276	276,770	* 275,695	* 1,075
Other investments	18,329,529	9,043,351	0	9,286,178	2,974,787	1,332,073	1,642,714
Depreciable assets	60,560,439	17,145,887	* 57,970	43,356,582	206,742,998	168,477,705	38,265,293
Less: Accumulated depreciation	26,324,760	6,561,920	* 25,087	19,737,754	70,642,431	50,965,204	19,677,227
Depletable assets	363	363	0	0	* 177,590	* 164,449	* 13,141
Less: Accumulated depletion	0	0	0	0	* 54,781	* 41,734	* 13,046
Land	7,399,076	1,322,158	0	6,076,918	25,953,737	24,379,298	1,574,439
Intangible assets	17,953,541	13,805,922	* 10,376	4,137,243	19,078,343	7,656,909	11,421,434
Less: Accumulated amortization	5,929,346	5,194,675	* 4,803	729,868	5,326,703	2,520,736	2,805,967
Other assets	15,022,347	10,902,657	0	4,119,690	11,645,313	8,988,218	2,657,094
<b>Total liabilities and capital</b>	<b>106,866,539</b>	<b>52,543,597</b>	<b>* 90,363</b>	<b>54,232,579</b>	<b>220,904,342</b>	<b>177,537,996</b>	<b>43,366,346</b>
Accounts payable	3,281,217	1,847,166	* 29,241	1,404,810	5,928,679	2,993,132	2,935,548
Mortgages, notes, bonds payable in less than 1 year	4,373,448	2,147,494	* 577	2,225,377	9,513,364	6,849,019	2,664,345
Other current liabilities	15,580,163	10,597,553	* 8,299	4,974,311	19,283,483	11,099,591	8,183,892
Nonrecourse loans	3,855,196	* 1,714,164	0	2,141,033	28,763,892	27,170,184	1,593,708
Loans from partners	1,893,720	* 678,579	* 71,225	1,143,916	3,434,162	2,623,838	810,324
Mortgages, notes, bonds payable in 1 year or more	36,957,204	13,768,606	* 2,014	23,186,585	101,738,983	87,967,433	13,771,550
Other liabilities	22,937,132	15,823,244	* 19,720	7,094,167	19,177,680	15,185,077	3,992,604
Partners capital accounts	17,988,458	5,966,792	* -40,714	12,062,380	33,064,099	23,649,722	9,414,377

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>24,825</b>	<b>18,551</b>	<b>* 10</b>	<b>6,264</b>	<b>54,785</b>	<b>13,800</b>	<b>40,985</b>
<b>Number of partners</b>	<b>106,900</b>	<b>84,051</b>	<b>* 30</b>	<b>22,819</b>	<b>177,939</b>	<b>51,976</b>	<b>125,964</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>14,011</b>	<b>9,759</b>	<b>* 10</b>	<b>4,242</b>	<b>46,803</b>	<b>10,983</b>	<b>35,820</b>
<b>Number of partners</b>	<b>79,994</b>	<b>61,191</b>	<b>* 30</b>	<b>18,773</b>	<b>154,828</b>	<b>39,737</b>	<b>115,091</b>
<b>Total assets</b>	<b>53,532,854</b>	<b>25,209,271</b>	<b>* 57,545</b>	<b>28,266,038</b>	<b>86,515,227</b>	<b>64,513,137</b>	<b>22,002,090</b>
Cash	4,283,787	2,630,700	* 5,324	1,647,764	6,922,282	4,282,251	2,640,031
Trade notes and accounts receivable	2,234,393	1,532,353	* 2,106	699,934	3,333,120	1,200,106	2,133,013
Less: Allowance for bad debts	78,966	37,562	0	41,404	50,541	43,093	7,447
Inventories	249,897	64,757	* 2,628	182,512	1,047,456	261,654	785,801
U.S. Government obligations	0	0	0	0	* 4,103	0	* 4,103
Tax-exempt securities	0	0	0	0	* 5,145	4,640	* 504
Other current assets	3,961,478	2,384,881	* 34,388	1,542,209	4,729,076	3,133,873	1,595,204
Loans to partners	* 10,843	* 3,011	0	* 7,832	207,921	* 191,206	16,715
Mortgage and real estate loans	* 15,278	2	0	* 15,276	* 30,817	* 29,743	* 1,075
Other investments	13,485,467	6,080,347	0	7,405,120	2,271,780	1,848,914	422,866
Depreciable assets	31,269,128	7,815,426	* 35,718	23,417,985	81,549,099	61,966,573	19,582,525
Less: Accumulated depreciation	15,585,103	3,808,237	* 22,620	11,754,246	34,995,873	23,771,882	11,223,990
Depletable assets	363	363	0	0	* 13,141	0	* 13,141
Less: Accumulated depletion	0	0	0	0	* 13,046	0	* 13,046
Land	1,555,036	202,435	0	1,352,601	9,375,572	8,682,272	693,300
Intangible assets	8,728,808	6,740,087	0	1,988,721	9,273,623	3,395,580	5,878,043
Less: Accumulated amortization	3,001,192	2,701,285	0	299,906	2,756,226	941,609	1,814,617
Other assets	6,403,636	4,301,994	0	2,101,641	5,567,776	4,272,908	1,294,868
<b>Total liabilities and capital</b>	<b>53,532,854</b>	<b>25,209,271</b>	<b>* 57,545</b>	<b>28,266,038</b>	<b>86,515,227</b>	<b>64,513,137</b>	<b>22,002,090</b>
Accounts payable	1,413,011	911,935	* 5,651	495,425	2,491,280	782,409	1,708,871
Mortgages, notes, bonds payable in less than 1 year	771,305	412,342	* 577	358,385	4,268,783	2,686,209	1,582,574
Other current liabilities	6,745,099	4,248,445	* 194	2,496,459	7,310,006	4,051,906	3,258,100
Nonrecourse loans	1,908,452	* 1,016,569	0	* 891,883	9,967,821	9,393,373	574,448
Loans from partners	* 210,732	* 198,388	0	* 12,343	328,838	* 54,094	274,744
Mortgages, notes, bonds payable in 1 year or more	17,568,881	5,723,918	* 2,014	11,842,949	37,768,638	31,747,197	6,021,441
Other liabilities	6,484,811	4,466,964	* 19,720	1,998,127	5,801,859	4,609,755	1,192,104
Partners capital accounts	18,430,565	8,230,710	* 29,389	10,170,466	18,578,002	11,188,194	7,389,808

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships [1]	77,346	39,165	32,661	6,504	35,892	* 2,289	* 2,360
Number of partners	170,711	83,613	68,585	15,028	82,519	* 4,579	* 4,646
Partnerships reporting balance sheet data:							
Number of partnerships	54,006	28,441	24,503	3,938	25,561	* 4	* 75
Number of partners	123,773	62,024	52,269	9,755	61,742	* 7	* 75
Total assets	21,118,821	9,432,835	6,416,886	3,015,949	11,321,382	* 364,604	* 7,069
Cash	1,436,634	603,079	333,086	269,994	833,555	0	* 7,069
Trade notes and accounts receivable	1,421,954	894,826	157,762	737,064	527,128	0	0
Less: Allowance for bad debts	54,024	44,596	* 804	* 43,791	9,428	0	0
Inventories	866,806	628,620	239,294	389,326	238,186	0	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	822,557	239,331	113,859	125,472	583,227	0	0
Loans to partners	* 41,795	* 22,391	* 1,909	* 20,483	* 19,404	0	0
Mortgage and real estate loans	* 8,067	* 896	0	* 896	* 7,171	0	0
Other investments	60,595	33,326	* 9,453	* 23,872	-337,335	* 364,604	0
Depreciable assets	15,982,477	8,983,402	7,387,079	1,596,323	6,999,074	0	0
Less: Accumulated depreciation	6,900,791	4,706,290	4,018,795	687,495	2,194,501	0	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,895,953	1,363,564	1,358,545	* 5,019	532,389	0	0
Intangible assets	4,214,561	1,433,951	1,146,833	287,118	2,780,611	0	0
Less: Accumulated amortization	862,230	442,527	415,250	27,277	419,703	0	0
Other assets	2,184,467	422,863	103,917	318,946	1,761,604	0	0
Total liabilities and capital	21,118,821	9,432,835	6,416,886	3,015,949	11,321,382	* 364,604	* 7,069
Accounts payable	830,015	512,014	252,034	259,980	318,001	0	0
Mortgages, notes, bonds payable in less than 1 year	736,273	411,905	291,713	120,193	324,368	0	0
Other current liabilities	1,669,697	682,526	316,197	366,329	987,171	0	* 6,821
Nonrecourse loans	735,097	* 60,201	* 74	* 60,127	* 674,896	0	0
Loans from partners	143,745	91,956	* 82,747	* 9,210	* 51,789	0	0
Mortgages, notes, bonds payable in 1 year or more	8,962,084	5,019,623	4,216,552	803,071	3,942,461	0	0
Other liabilities	3,606,141	853,408	540,696	312,712	2,752,733	0	0
Partners capital accounts	4,435,769	1,801,202	716,874	1,084,327	2,269,963	* 364,604	* 248

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	38,729	18,253	13,695	4,558	20,473	* 4	* 75
Number of partners	86,221	39,787	29,489	10,297	46,427	* 7	* 75
Partnerships reporting balance sheet data:							
Number of partnerships	26,064	11,784	9,782	2,002	14,277	* 4	* 75
Number of partners	60,841	26,849	21,664	5,185	33,985	* 7	* 75
Total assets	9,893,843	4,183,549	2,332,813	1,850,736	5,345,690	* 364,604	* 7,069
Cash	914,286	404,398	190,204	214,195	509,888	0	* 7,069
Trade notes and accounts receivable	941,768	595,119	83,990	511,130	346,649	0	0
Less: Allowance for bad debts	10,351	* 4,109	* 538	3,570	* 6,243	0	0
Inventories	466,185	365,217	120,841	244,376	100,968	0	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	519,913	142,270	73,577	68,694	377,642	0	0
Loans to partners	* 36,150	* 20,483	0	* 20,483	* 15,667	0	0
Mortgage and real estate loans	* 8,067	* 896	0	* 896	* 7,171	0	0
Other investments	-135,734	* 26,596	* 6,922	* 19,674	* -526,934	* 364,604	0
Depreciable assets	6,148,974	3,261,214	2,605,487	655,728	2,887,760	0	0
Less: Accumulated depreciation	3,138,543	1,960,592	1,548,147	412,444	1,177,952	0	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	729,798	414,130	413,749	* 381	315,668	0	0
Intangible assets	1,715,745	658,360	430,762	227,598	1,057,385	0	0
Less: Accumulated amortization	350,944	148,883	136,827	12,057	202,061	0	0
Other assets	2,048,529	408,449	92,794	315,655	1,640,080	0	0
Total liabilities and capital	9,893,843	4,183,549	2,332,813	1,850,736	5,345,690	* 364,604	* 7,069
Accounts payable	409,507	287,308	116,380	170,928	122,199	0	0
Mortgages, notes, bonds payable in less than 1 year	444,098	233,248	158,905	74,343	210,850	0	0
Other current liabilities	969,614	341,034	131,726	209,308	628,579	0	* 6,821
Nonrecourse loans	456,865	* 60,201	* 74	* 60,127	* 396,665	0	0
Loans from partners	* 39,413	* 14,495	* 12,536	* 1,959	* 24,918	0	0
Mortgages, notes, bonds payable in 1 year or more	3,149,047	1,504,254	1,265,331	238,923	1,644,793	0	0
Other liabilities	1,268,628	392,191	* 120,641	271,550	876,437	0	0
Partners capital accounts	3,156,671	1,350,818	527,221	823,597	1,441,249	* 364,604	* 248

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] The difference between "number of partnerships" and "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small—total assets less than \$500,000 and total receipts less than \$250,000—balance sheet data for partnerships are slightly understated.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*

# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	1,422,199	18,475	2,125	20	12,152	675	728	4,007
Number of partners	7,627,030	61,542	18,939	352	47,680	10,264	51,101	11,134
Gross rents from rental real estate	459,302,803	1,080,676	182,618	841	1,374,137	99,454	137,014	523,675
Real estate rental expenses, total	440,693,343	714,521	92,490	191	1,675,329	100,257	130,542	457,933
Advertising	2,420,091	* 462	* 88	0	3,898	5	21	* 220
Auto and travel	795,154	* 703	* 84	0	1,369	1	* 10,997	* 137
Cleaning and maintenance	16,480,328	7,922	* 262	1	65,518	* 468	* 266	4,699
Commissions	1,618,783	* 191	* 196	0	2,763	33	0	* 391
Insurance	10,065,587	16,124	7,957	14	32,652	2,232	1,352	4,611
Legal and other professional fees	24,218,907	30,614	4,897	2	55,180	* 209	* 3,305	9,022
Interest expense	119,236,552	197,116	28,596	41	467,077	30,912	31,578	113,837
Repairs	19,826,031	29,215	9,491	4	70,599	2,804	3,760	12,466
Taxes	46,762,576	52,648	6,202	30	192,197	6,695	12,121	20,966
Utilities	27,673,259	17,396	6,420	1	72,301	6,060	1,507	3,397
Wages and salaries	17,019,937	* 6,703	* 4,282	0	22,182	* 701	1,016	* 4,234
Depreciation	102,305,054	222,437	17,082	27	617,149	44,464	50,478	205,989
Other expenses	52,271,084	132,989	6,933	70	72,443	5,674	14,140	77,964
Net gain (loss) from sales of business property	183,331	* 51	0	0	* 2,439	* -315	106	* -2,055
Net income (loss) from partnerships, estates	-10,580,000	77,783	10,796	* 221	-81,152	25,292	4,495	83,955
Net income	22,206,804	88,182	16,489	* 223	106,975	26,371	7,576	89,976
Loss	32,786,805	10,399	5,693	1	188,127	1,079	3,080	6,020
Net rental real estate income (loss)	8,212,790	443,989	100,925	872	-379,905	24,174	11,074	147,642
Net income	102,623,517	589,861	122,145	* 955	262,760	59,946	49,156	299,526
Loss	94,410,727	145,871	21,220	83	642,664	35,773	38,082	151,884

Item	Transportation and warehousing	Information	Finance and insurance					
			Total	Securities, commodity contracts and other financial investments and related activities		Funds, trusts and other financial vehicles	Other finance and insurance	
				Total	Securities and commodity contracts and exchanges			Other financial investment activities
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships	969	106	57,265	44,728	1,156	43,572	11,528	1,009
Number of partners	129,884	1,054	855,044	694,887	4,965	689,922	142,657	17,500
Gross rents from rental real estate	276,946	49,984	2,665,055	1,816,700	* 105,157	1,711,543	705,902	142,454
Real estate rental expenses, total	223,333	28,828	2,769,616	2,129,751	* 41,343	2,088,409	392,890	246,975
Advertising	* 8	76	9,009	8,158	0	8,158	* 203	* 648
Auto and travel	* 18	* 10	9,127	4,885	* 247	4,638	* 4,103	* 140
Cleaning and maintenance	* 1,464	* 19	107,348	52,341	0	52,341	53,776	1,232
Commissions	0	0	6,773	3,876	0	3,876	* 882	* 2,015
Insurance	* 8,749	* 297	46,735	35,691	* 892	34,799	8,111	2,933
Legal and other professional fees	* 1,408	* 345	224,226	152,837	2,042	150,794	44,664	26,726
Interest expense	68,761	* 8,788	494,799	348,731	* 7,856	340,875	40,627	105,441
Repairs	* 3,547	* 1,780	89,650	64,448	* 2,960	61,488	8,519	16,683
Taxes	5,091	* 1,298	262,795	170,997	* 4,617	166,380	56,019	35,779
Utilities	* 1,911	* 302	99,731	80,723	* 507	80,216	15,413	3,596
Wages and salaries	* 13,463	131	80,980	77,050	379	76,671	* 2,695	* 1,235
Depreciation	98,127	14,465	584,036	437,538	* 16,508	421,031	111,234	35,263
Other expenses	20,786	1,316	754,407	692,477	* 5,336	687,141	46,646	15,284
Net gain (loss) from sales of business property	0	0	4,566	* 2,364	0	* 2,364	0	* 2,202
Net income (loss) from partnerships, estates	* -5,727	* -2,486	-1,942,812	-1,709,357	-13,207	-1,696,149	-232,612	-843
Net income	* 769	* 590	1,721,751	1,520,049	1,856	1,518,193	157,209	44,493
Loss	* 6,496	* 3,076	3,664,562	3,229,405	15,063	3,214,342	389,821	45,336
Net rental real estate income (loss)	47,886	18,671	-2,042,807	-2,020,045	50,607	-2,070,652	80,399	-103,161
Net income	77,784	22,733	2,362,323	1,790,991	68,241	1,722,750	504,511	66,821
Loss	* 29,898	4,062	4,405,130	3,811,036	17,634	3,793,402	424,111	169,983

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing							
	Total	Real estate						Rental and leasing services and lessors of nonfinancial intangible assets
		Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Number of partnerships</b>	1,293,493	1,290,687	477,902	588,685	16,969	81,722	125,410	2,806
<b>Number of partners</b>	6,223,193	6,211,259	2,501,727	2,445,325	63,122	470,963	730,121	11,934
<b>Gross rents from rental real estate</b>	449,038,842	448,473,956	154,074,602	250,997,584	7,368,873	13,873,210	22,159,686	564,886
<b>Real estate rental expenses, total</b>	430,653,119	430,423,676	163,625,940	223,061,531	6,302,940	11,487,023	25,946,243	229,443
Advertising	2,369,639	2,367,883	1,206,660	771,838	154,439	136,533	98,413	* 1,756
Auto and travel	757,761	754,260	329,168	300,081	34,099	44,413	46,499	* 3,501
Cleaning and maintenance	16,240,818	16,240,747	6,147,455	9,152,227	94,720	283,842	562,503	* 71
Commissions	1,605,131	1,604,776	532,451	880,921	10,025	45,134	136,245	* 356
Insurance	9,871,226	9,867,186	4,784,358	4,164,207	162,871	263,908	491,842	* 4,041
Legal and other professional fees	23,784,574	23,774,760	9,606,412	11,385,901	435,201	720,443	1,626,802	9,814
Interest expense	116,868,432	116,823,707	38,260,609	66,805,707	1,468,547	2,596,405	7,692,439	44,724
Repairs	19,496,283	19,488,347	9,816,187	8,169,974	222,940	483,680	795,566	* 7,937
Taxes	45,959,451	45,932,122	14,679,224	26,954,103	629,079	1,314,071	2,355,645	27,328
Utilities	27,261,464	27,253,823	12,840,781	12,299,098	278,441	763,682	1,071,821	* 7,641
Wages and salaries	16,504,398	16,502,463	10,070,151	4,469,540	536,999	592,212	833,561	1,935
Depreciation	99,647,959	99,561,265	37,842,485	51,631,954	1,253,932	2,808,616	6,024,278	86,694
Other expenses	50,285,983	50,252,338	17,509,998	26,075,980	1,021,648	1,434,082	4,210,629	33,646
<b>Net gain (loss) from sales of business property</b>	177,442	177,442	-150,269	320,348	* 1,184	3,652	2,527	0
<b>Net income (loss) from partnerships, estates</b>	-8,330,349	-8,336,702	-5,552,632	5,219,908	315,921	-537,917	-7,781,983	* 6,353
Net income	19,423,094	19,416,711	3,676,792	10,710,743	318,611	535,827	4,174,737	* 6,383
Loss	27,753,443	27,753,413	9,229,424	5,490,835	* 2,691	1,073,744	11,956,720	* 30
<b>Net rental real estate income (loss)</b>	10,232,815	9,891,019	-15,254,239	33,476,310	1,383,037	1,851,923	-11,566,012	341,796
Net income	97,325,077	96,973,065	20,818,604	62,902,345	1,881,256	4,554,148	6,816,711	352,012
Loss	87,092,262	87,082,046	36,072,843	29,426,035	498,219	2,702,226	18,382,724	* 10,216

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Number of partnerships</b>	5,957	9,401	4,097	* 12	918	2,837	6,432	2,530	0
<b>Number of partners</b>	30,275	59,908	8,784	* 82	11,506	75,045	26,054	5,187	0
<b>Gross rents from rental real estate</b>	386,208	459,209	50,726	* 17,726	1,385,383	293,459	1,270,546	* 10,303	0
<b>Real estate rental expenses, total</b>	389,435	433,451	25,508	* 20,451	1,574,027	222,522	1,173,425	* 8,367	0
Advertising	* 2,286	* 411	8	0	30,370	* 229	3,360	0	0
Auto and travel	* 3,692	* 847	* 0	* 12	* 7,705	* 261	2,429	0	0
Cleaning and maintenance	9,113	17,648	* 1,752	0	13,789	* 1,369	7,872	0	0
Commissions	* 442	* 580	* 0	0	0	* 822	* 1,461	0	0
Insurance	6,398	14,445	* 422	* 30	23,833	4,379	24,121	* 9	0
Legal and other professional fees	* 12,677	26,642	* 382	0	24,455	10,249	30,719	* 0	0
Interest expense	75,233	110,792	7,336	* 263	384,452	61,278	287,263	* 0	0
Repairs	3,451	34,035	* 1,435	* 74	30,113	2,946	33,923	* 455	0
Taxes	22,000	57,916	1,088	* 1,342	76,357	7,980	73,826	* 2,573	0
Utilities	8,794	13,322	* 1,300	* 49	89,289	13,852	71,518	* 4,643	0
Wages and salaries	* 19,524	* 4,104	* 0	0	296,166	* 6,077	55,977	0	0
Depreciation	60,689	111,062	7,287	* 4,820	282,118	80,054	256,507	* 305	0
Other expenses	165,134	41,648	4,498	* 13,861	315,381	33,025	324,449	* 381	0
<b>Net gain (loss) from sales of business property</b>	0	* 689	* 0	0	* 0	0	* 409	0	0
<b>Net income (loss) from partnerships, estates</b>	-177,588	-48,812	457	* 10	1,761	-119,882	-90,518	* 14,554	0
Net income	39,639	575,626	3,388	10	9,508	35,175	46,599	* 14,864	0
Loss	217,227	624,438	* 2,931	0	7,747	155,057	137,117	* 310	0
<b>Net rental real estate income (loss)</b>	-180,815	-22,366	25,675	* -2,715	-186,882	-48,945	7,012	16,490	0
Net income	100,228	680,679	28,940	* 10	73,958	151,365	391,973	* 24,099	0
Loss	281,043	703,045	* 3,265	* 2,725	260,841	200,310	384,961	* 7,609	0

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Fall 2013 SOI Bulletin.



# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>3,274,720</b>	<b>120,740</b>	<b>34,502</b>	<b>[d]</b>	<b>156,739</b>	<b>64,328</b>	<b>73,184</b>
<b>Number of partners</b>	<b>24,344,235</b>	<b>381,558</b>	<b>1,367,224</b>	<b>[d]</b>	<b>403,481</b>	<b>681,988</b>	<b>538,205</b>
<b>Total income (loss)</b>	<b>1,267,861,828</b>	<b>9,138,880</b>	<b>79,764,501</b>	<b>-5,211,334</b>	<b>4,213,382</b>	<b>56,261,116</b>	<b>18,832,314</b>
Ordinary business income (loss)	255,751,530	610,170	53,542,711	-7,769,977	161,342	40,391,333	14,597,790
Net rental real estate income (loss)	8,212,790	443,989	100,925	872	-379,905	24,174	11,074
Other net rental income (loss)	2,144,314	206,854	102,010	* -105,858	43,889	473,917	42,951
Interest income	170,372,178	793,420	1,023,130	322,092	346,628	3,132,746	321,930
Dividend income	120,294,486	435,506	284,361	156,831	38,940	4,872,018	571,115
Royalties	24,121,426	653,532	4,045,855	619	11,698	2,125,424	28,934
Net short-term capital gain (loss)	17,653,581	-15,529	22,769	-24,740	120,441	23,683	-733
Net long-term capital gain (loss)	333,242,445	1,269,745	2,418,178	1,208,013	378,361	532,765	689,263
Guaranteed payments to partners	63,514,965	1,299,617	262,353	129,797	1,878,472	2,069,304	1,902,514
Net section 1231 gain (loss)	91,402,159	3,492,714	14,032,368	640,993	121,728	1,657,742	325,511
Other income (loss)	181,151,956	-51,138	3,929,841	230,023	1,491,788	958,011	341,966
<b>Total deductions</b>	<b>290,994,121</b>	<b>3,436,248</b>	<b>56,990,384</b>	<b>2,266,339</b>	<b>1,142,071</b>	<b>5,236,152</b>	<b>1,329,341</b>
Contributions	4,323,760	113,260	55,755	8,962	112,128	360,932	171,565
Section 179 deductions	6,812,143	2,408,008	156,290	* 726	391,134	343,731	255,147
Investment interest expense	66,474,806	81,118	58,351	* 174,267	141,023	38,162	29,546
Foreign taxes	21,065,719	6,815	9,076,351	332,695	9,458	1,961,660	242,468
Qualified expenditures (section 59(e))	55,847,704	* 6,368	45,653,012	* 44,828	6,014	620,863	35,813
Other deductions	136,469,990	820,680	1,990,624	1,704,860	482,314	1,910,803	594,803
<b>Total income (loss) minus total deductions</b>	<b>976,867,707</b>	<b>5,702,632</b>	<b>22,774,117</b>	<b>-7,477,672</b>	<b>3,071,311</b>	<b>51,024,964</b>	<b>17,502,973</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>961,250,023</b>	<b>5,776,469</b>	<b>22,647,951</b>	<b>-7,477,672</b>	<b>2,947,088</b>	<b>50,215,235</b>	<b>17,413,903</b>
Corporate general partners	61,890,361	-129,778	-7,405,533	165,322	1,815,352	16,951,655	654,399
Corporate limited partners	178,388,658	726,540	18,510,541	-1,349,229	-177,376	19,956,158	5,898,840
Individual general partners	73,255,189	2,839,082	772,632	* -90,150	468,257	189,316	945,341
Individual limited partners	224,145,283	818,144	6,790,209	-1,626	2,100,985	3,104,847	6,199,776
Partnership general partners	68,010,435	98,608	-4,075,935	121,318	80,971	1,161,030	78,452
Partnership limited partners	201,429,142	671,667	7,518,624	-5,643,792	-1,046,014	4,851,109	2,917,743
Tax-exempt organization general partners	1,559,865	* 8,711	-2,295	0	0	* 3,907	0
Tax-exempt organization limited partners	57,369,776	-1,952	298,920	-63,405	-103,874	25,304	8,354
Nominee and other general partners	6,781,200	24,911	-1,085,362	* 19,815	65,996	232,917	58,922
Nominee and other limited partners	88,420,115	720,536	1,326,149	-635,925	-257,209	3,738,991	652,076

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>161,534</b>	<b>39,577</b>	<b>[d]</b>	<b>300,440</b>	<b>220,965</b>	<b>9,898</b>	<b>211,067</b>
<b>Number of partners</b>	<b>647,399</b>	<b>2,443,090</b>	<b>[d]</b>	<b>6,595,168</b>	<b>4,537,061</b>	<b>532,181</b>	<b>4,004,881</b>
<b>Total income (loss)</b>	<b>8,919,767</b>	<b>3,456,591</b>	<b>24,917,007</b>	<b>758,204,822</b>	<b>659,517,592</b>	<b>16,357,678</b>	<b>643,159,914</b>
Ordinary business income (loss)	5,390,036	1,103,574	13,635,358	36,221,358	30,809,188	-4,301,436	35,110,624
Net rental real estate income (loss)	147,642	47,886	18,671	-2,042,807	-2,020,045	50,607	-2,070,652
Other net rental income (loss)	52,877	-99,052	338,725	342,568	125,953	186	125,768
Interest income	335,812	298,492	4,437,317	137,466,048	117,179,918	4,844,808	112,335,110
Dividend income	373,844	288,939	261,378	94,403,017	76,656,727	539,682	76,117,046
Royalties	19,910	* 9,032	3,257,335	8,401,575	5,289,674	5,270	5,284,404
Net short-term capital gain (loss)	6,078	-37,449	-13,914	17,991,621	15,470,960	197,543	15,273,416
Net long-term capital gain (loss)	319,746	534,440	517,276	292,901,674	256,694,822	1,683,680	255,011,143
Guaranteed payments to partners	1,939,700	702,073	1,094,699	18,674,449	16,207,196	1,769,296	14,437,899
Net section 1231 gain (loss)	-24,875	498,906	169,273	11,187,645	8,229,756	-365,765	8,595,521
Other income (loss)	358,996	109,749	1,200,890	142,657,675	134,873,443	11,933,807	122,939,636
<b>Total deductions</b>	<b>917,572</b>	<b>3,530,538</b>	<b>8,507,284</b>	<b>166,951,372</b>	<b>145,627,867</b>	<b>1,792,255</b>	<b>143,835,611</b>
Contributions	122,774	29,010	96,385	1,288,414	1,088,598	76,896	1,011,702
Section 179 deductions	308,401	240,725	88,407	260,752	215,771	10,922	204,849
Investment interest expense	9,548	97,173	289,056	59,096,781	53,813,970	402,255	53,411,714
Foreign taxes	121,707	82,005	922,932	5,301,500	4,355,571	193,263	4,162,308
Qualified expenditures (section 59(e))	* 7,183	* 140,920	377,750	7,980,337	6,842,213	18,048	6,824,165
Other deductions	347,960	2,940,705	6,732,755	93,023,588	79,311,744	1,090,870	78,220,873
<b>Total income (loss) minus total deductions</b>	<b>8,002,195</b>	<b>-73,947</b>	<b>16,409,723</b>	<b>591,253,450</b>	<b>513,889,725</b>	<b>14,565,422</b>	<b>499,324,303</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>8,011,465</b>	<b>-73,947</b>	<b>16,373,657</b>	<b>578,261,931</b>	<b>513,704,898</b>	<b>14,566,152</b>	<b>499,138,747</b>
Corporate general partners	838,960	2,497,961	8,232,995	20,506,404	12,765,872	147,441	12,618,431
Corporate limited partners	1,875,988	-1,217,700	-162,707	109,667,653	97,678,545	243,555	97,434,989
Individual general partners	904,250	573,862	248,077	6,915,482	5,613,691	179,304	5,434,387
Individual limited partners	2,700,579	-1,611,724	627,459	90,124,776	80,411,369	8,627,453	71,783,916
Partnership general partners	4,449	1,424,685	5,372,679	53,274,884	49,071,899	1,242,668	47,829,230
Partnership limited partners	1,392,055	-1,443,430	2,039,812	173,846,451	162,465,365	3,016,768	159,448,598
Tax-exempt organization general partners	* 2,466	0	* 29,953	1,116,952	1,062,275	26,512	1,035,763
Tax-exempt organization limited partners	43,874	-643,492	360,683	55,097,860	47,518,922	-181,488	47,700,410
Nominee and other general partners	95,747	* 66,900	-11,301	3,790,344	2,531,933	* -5,119	2,537,052
Nominee and other limited partners	153,098	278,992	-363,992	63,921,123	54,585,027	1,269,057	53,315,970

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>43,594</b>	<b>35,881</b>	<b>1,593,220</b>	<b>1,553,448</b>	<b>506,813</b>	<b>606,658</b>	<b>18,617</b>
<b>Number of partners</b>	<b>1,863,544</b>	<b>194,563</b>	<b>7,641,071</b>	<b>7,361,551</b>	<b>2,655,985</b>	<b>2,542,599</b>	<b>67,621</b>
<b>Total income (loss)</b>	<b>85,601,405</b>	<b>13,085,825</b>	<b>103,147,326</b>	<b>98,803,419</b>	<b>18,883,556</b>	<b>71,645,235</b>	<b>1,692,638</b>
Ordinary business income (loss)	-1,727,696	7,139,866	-13,810,548	-15,275,286	836,111	-2,502,107	-46,093
Net rental real estate income (loss)	80,399	-103,161	10,232,815	9,891,019	-15,254,239	33,476,310	1,383,037
Other net rental income (loss)	163,741	* 52,873	315,818	825,123	320,818	72,100	* 3,688
Interest income	17,308,783	2,977,346	13,502,384	12,926,701	1,596,020	4,117,099	30,777
Dividend income	17,627,605	118,685	5,730,854	5,666,941	239,074	2,206,264	* 13,625
Royalties	3,111,483	* 419	2,542,599	1,017,838	153,249	64,612	* 10,037
Net short-term capital gain (loss)	2,295,350	225,311	-676,745	-692,150	134,258	44,695	* -57,053
Net long-term capital gain (loss)	35,729,525	477,327	7,227,440	7,106,743	1,507,254	3,794,948	* 65,173
Guaranteed payments to partners	1,281,025	1,186,228	3,579,046	3,205,214	573,498	801,759	* 24,672
Net section 1231 gain (loss)	2,551,731	406,158	54,945,107	54,650,116	25,032,786	26,002,180	264,718
Other income (loss)	7,179,458	604,774	19,558,556	19,481,161	3,744,728	3,567,374	* 55
<b>Total deductions</b>	<b>19,593,706</b>	<b>1,729,799</b>	<b>21,387,618</b>	<b>20,506,921</b>	<b>3,334,436</b>	<b>7,240,857</b>	<b>116,932</b>
Contributions	151,827	47,989	608,441	596,904	74,438	249,354	1,458
Section 179 deductions	12,609	32,372	625,696	362,363	16,312	169,482	* 31,401
Investment interest expense	4,676,849	605,962	4,850,657	4,845,737	487,467	1,223,877	* 705
Foreign taxes	931,502	14,426	756,544	668,979	6,425	169,946	-267
Qualified expenditures (section 59(e))	1,133,849	* 4,275	253,874	216,842	14,628	9,393	0
Other deductions	12,687,070	1,024,774	14,292,405	13,816,097	2,735,166	5,418,805	83,634
<b>Total income (loss) minus total deductions</b>	<b>66,007,699</b>	<b>11,356,026</b>	<b>81,759,708</b>	<b>78,296,498</b>	<b>15,549,121</b>	<b>64,404,378</b>	<b>1,575,706</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>53,281,249</b>	<b>11,275,784</b>	<b>81,185,531</b>	<b>77,941,839</b>	<b>15,462,671</b>	<b>64,272,561</b>	<b>1,551,964</b>
Corporate general partners	6,378,809	1,361,723	7,678,893	8,281,065	1,574,506	5,550,127	60,363
Corporate limited partners	9,067,359	2,921,749	3,572,058	-1,256,556	-1,858,649	1,539,913	510,810
Individual general partners	684,502	617,290	10,243,301	10,080,719	2,792,084	5,364,032	-86,357
Individual limited partners	6,779,812	2,933,595	42,450,112	41,683,367	9,188,923	27,932,886	507,354
Partnership general partners	4,005,169	197,816	5,870,142	6,119,649	1,291,847	3,098,790	91,353
Partnership limited partners	9,157,984	2,223,101	-2,088,833	-2,375,398	-2,865,414	12,725,431	211,930
Tax-exempt organization general partners	54,310	* 367	60,531	60,531	-29,477	* 86,379	0
Tax-exempt organization limited partners	7,286,591	292,347	-45,601	-88,238	-41,410	569,811	* -9,391
Nominee and other general partners	1,252,710	* 5,701	3,099,134	2,987,974	1,093,744	1,718,393	* 40,033
Nominee and other limited partners	8,614,002	722,094	10,345,793	12,448,726	4,316,517	5,686,800	225,869

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets			
	Lessors of other real estate property	Other real estate activities				
	(22)	(23)	(24)	(25)	(26)	(27)
AVAILABLE FOR ALLOCATION						
Number of partnerships	105,192	316,169	39,772	223,776	28,498	70,549
Number of partners	567,050	1,528,296	279,520	749,332	1,027,054	170,797
Total income (loss)	4,772,335	1,809,654	4,343,907	113,073,819	45,289,607	5,834,496
Ordinary business income (loss)	-488,437	-13,074,760	1,464,737	82,974,191	-427,905	3,771,315
Net rental real estate income (loss)	1,851,923	-11,566,012	341,796	-180,815	-22,366	25,675
Other net rental income (loss)	182,069	246,447	-509,304	113,912	144,723	7,303
Interest income	372,773	6,810,031	575,683	739,466	6,448,144	445,667
Dividend income	204,711	3,003,267	63,914	368,557	11,920,676	60,820
Royalties	552,701	237,238	1,524,761	981,199	1,382,120	* 117,794
Net short-term capital gain (loss)	62,983	-877,033	* 15,405	68,503	150,107	17,893
Net long-term capital gain (loss)	1,007,068	732,299	120,697	5,048,547	19,076,205	496,862
Guaranteed payments to partners	105,554	1,699,731	373,832	19,336,369	485,089	970,639
Net section 1231 gain (loss)	678,025	2,672,408	294,991	1,367,253	1,393,558	-109,053
Other income (loss)	242,965	11,926,039	77,394	2,256,636	4,739,255	29,582
Total deductions	610,010	9,204,687	880,696	7,553,741	6,915,441	599,701
Contributions	74,955	196,700	11,537	658,254	245,267	50,845
Section 179 deductions	* 46,573	98,594	263,333	655,547	68,250	162,123
Investment interest expense	77,625	3,056,063	* 4,920	139,119	1,350,459	* 37,342
Foreign taxes	33,841	459,032	87,566	655,101	1,460,152	22,524
Qualified expenditures (section 59(e))	* 115	192,706	* 37,032	292,228	357,322	0
Other deductions	376,900	5,201,592	476,308	5,153,492	3,433,991	326,867
Total income (loss) minus total deductions	4,162,325	-7,395,033	3,463,210	105,520,078	38,374,166	5,234,796
Income (loss) allocated to partners by type of partner [1]:						
All partners	4,156,664	-7,502,022	3,243,692	104,515,614	38,528,756	5,175,723
Corporate general partners	19,854	1,076,216	-602,171	5,492,158	821,643	143,703
Corporate limited partners	-858,068	-590,562	4,828,614	5,222,599	7,607,010	841,946
Individual general partners	1,199,345	811,615	162,582	43,324,178	682,990	458,882
Individual limited partners	2,978,484	1,075,720	766,744	43,490,956	6,715,382	2,677,620
Partnership general partners	-26,400	1,664,060	-249,507	1,893,636	858,755	205,852
Partnership limited partners	305,889	-12,753,233	286,565	2,673,955	15,091,385	610,234
Tax-exempt organization general partners	0	* 3,628	0	145	* -511	* 12,120
Tax-exempt organization limited partners	1,044	-608,292	42,637	540,493	74,293	* 82,709
Nominee and other general partners	58,458	77,346	111,160	128,419	444,222	* -73,202
Nominee and other limited partners	478,059	1,741,481	-2,102,933	1,749,075	6,233,587	215,858

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(28)	(29)	(30)	(31)	(32)	(33)
<b>AVAILABLE FOR ALLOCATION</b>						
<b>Number of partnerships</b>	<b>12,968</b>	<b>78,606</b>	<b>67,104</b>	<b>121,835</b>	<b>77,346</b>	<b>* 2,360</b>
<b>Number of partners</b>	<b>33,200</b>	<b>341,816</b>	<b>368,905</b>	<b>449,733</b>	<b>170,711</b>	<b>* 4,646</b>
<b>Total income (loss)</b>	<b>935,964</b>	<b>39,815,735</b>	<b>-429,143</b>	<b>-427,274</b>	<b>2,121,410</b>	<b>* 2,842</b>
Ordinary business income (loss)	466,767	29,952,639	-1,744,679	-4,035,393	718,606	* 2,842
Net rental real estate income (loss)	* -2,715	-186,882	-48,945	7,012	16,490	0
Other net rental income (loss)	* 1	114,607	7,846	39,908	* 1,314	0
Interest income	27,179	293,944	232,323	192,927	12,532	0
Dividend income	* 4,081	232,788	74,206	131,603	84,950	0
Royalties	* 12,706	3,424	322,064	205,576	* 29	0
Net short-term capital gain (loss)	* 18,201	6,157	219	1,039	* -4,022	0
Net long-term capital gain (loss)	* 208,908	1,327,921	-1,764,663	285,838	565,926	0
Guaranteed payments to partners	85,792	7,293,799	695,968	666,931	448,353	0
Net section 1231 gain (loss)	* 119,389	579,879	870,896	-59,885	193,011	0
Other income (loss)	* -4,345	197,459	925,621	2,137,169	* 84,221	0
<b>Total deductions</b>	<b>78,382</b>	<b>2,317,055</b>	<b>885,113</b>	<b>758,214</b>	<b>191,557</b>	<b>0</b>
Contributions	12,719	163,573	144,548	66,771	14,158	0
Section 179 deductions	* 4,900	450,261	56,422	258,517	77,106	0
Investment interest expense	* 1,008	* 9,883	42,948	23,776	* 4,591	0
Foreign taxes	* 343	* 36	89,328	22,731	* 1,369	0
Qualified expenditures (section 59(e))	45	0	71,142	4	0	0
Other deductions	59,367	1,693,303	480,726	386,414	94,333	0
<b>Total income (loss) minus total deductions</b>	<b>857,582</b>	<b>37,498,680</b>	<b>-1,314,256</b>	<b>-1,185,488</b>	<b>1,929,854</b>	<b>* 2,842</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>						
<b>All partners</b>	<b>835,135</b>	<b>37,429,880</b>	<b>-1,257,147</b>	<b>-1,146,864</b>	<b>1,887,708</b>	<b>* -393</b>
Corporate general partners	1,264	3,053,251	287,008	259,881	24,820	0
Corporate limited partners	349,776	5,523,867	1,031,310	299,139	212,243	0
Individual general partners	13,623	4,254,978	-38,007	318,994	230,103	0
Individual limited partners	230,158	17,187,480	-756,343	-7,836	1,304,723	* -393
Partnership general partners	* 176	263,076	751,873	615,434	* 10,349	0
Partnership limited partners	180,621	4,012,537	-2,271,101	-1,998,589	114,707	0
Tax-exempt organization general partners	0	326,202	* 22	* 1,662	0	0
Tax-exempt organization limited partners	0	1,777,094	-54,390	-21,095	* -5,999	0
Nominee and other general partners	* -5,645	33,979	-79,567	-8,655	* -16,375	0
Nominee and other limited partners	65,162	997,415	-127,951	-605,799	13,137	0

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] Total income (loss) minus total deductions does not equal income (loss) allocated to partners by type of partner because not all partnerships report their allocations.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of LLCs</b>	<b>2,111,059</b>	<b>54,118</b>	<b>17,806</b>	<b>2,131</b>	<b>111,562</b>	<b>41,901</b>	<b>50,837</b>
Number of partners	8,702,727	168,089	466,961	10,148	283,061	245,321	144,582
Total assets	7,753,031,139	110,541,734	175,117,591	209,510,884	135,545,157	419,317,194	122,950,639
Total income	2,694,442,508	22,248,866	78,012,719	122,320,208	132,188,836	566,720,000	374,311,199
Total deductions	2,635,508,803	24,131,917	59,461,625	131,654,689	132,737,718	555,500,443	364,077,188
Ordinary business income (loss)	58,933,705	-1,883,052	18,551,094	-9,334,481	-548,882	11,219,557	10,234,012
Portfolio income (loss) distributed directly to partners	174,338,900	1,686,425	2,621,749	1,451,118	564,452	4,454,524	1,116,919
Interest income	48,289,969	623,984	393,015	204,236	184,781	968,010	203,970
Dividend income	31,650,519	195,401	87,182	134,950	32,454	1,743,697	345,259
Royalties	10,767,776	284,846	618,183	619	11,468	1,186,107	20,447
Net short-term capital gain (loss)	5,951,354	-8,658	-7,545	* -26,596	109,221	17,557	-988
Net long-term capital gain (loss)	77,679,281	590,852	1,530,914	1,137,910	226,528	539,154	548,232
Net rental real estate income (loss)	-1,395,070	182,718	15,414	* 572	-240,757	16,298	1,021
Other net rental income (loss)	1,317,786	37,294	32,617	* -109,461	36,605	168,697	27,821
Total net income (loss) [1]	149,564,685	-558,808	19,697,504	-9,103,565	-524,331	15,302,366	10,832,529

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of LLCs</b>	<b>98,740</b>	<b>32,658</b>	<b>33,033</b>	<b>149,685</b>	<b>104,143</b>	<b>3,178</b>	<b>100,965</b>
Number of partners	293,774	180,929	133,080	1,257,923	958,537	17,928	940,610
Total assets	100,383,601	110,215,130	380,796,303	2,652,078,916	2,244,806,692	504,434,838	1,740,371,854
Total income	294,358,602	74,662,477	160,542,404	176,122,688	134,691,072	50,682,841	84,008,232
Total deductions	291,556,552	77,111,617	168,256,942	160,579,029	123,319,505	52,323,708	70,995,797
Ordinary business income (loss)	2,802,049	-2,449,140	-7,714,537	15,543,659	11,371,568	-1,640,867	13,012,435
Portfolio income (loss) distributed directly to partners	484,759	410,024	5,608,883	114,082,310	97,721,859	2,942,025	94,779,834
Interest income	140,972	63,679	1,833,327	31,875,835	26,439,782	1,357,296	25,082,486
Dividend income	14,161	86,334	215,645	20,018,396	17,448,691	275,006	17,173,685
Royalties	* 13,729	* 114	3,220,423	2,478,545	1,763,430	* 3,993	1,759,436
Net short-term capital gain (loss)	-389	215	-15,353	6,384,138	5,520,130	573,844	4,946,286
Net long-term capital gain (loss)	316,287	259,682	354,841	53,325,396	46,549,826	731,885	45,817,940
Net rental real estate income (loss)	55,332	44,526	8,265	-898,120	-670,813	51,442	-722,255
Other net rental income (loss)	16,787	-90,490	475,436	168,778	140,832	* 140	140,692
Total net income (loss) [1]	3,043,031	-2,344,977	-1,961,440	69,187,093	56,493,489	47,011	56,446,478

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued		Real estate and rental and leasing			
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate		
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)
	(15)	(16)	(17)	(18)	(19)	(20)
Number of LLCs	20,720	24,822	1,057,935	1,033,587	326,144	406,448
Number of partners	195,944	103,441	3,994,073	3,890,167	1,284,781	1,509,838
Total assets	262,442,380	144,829,844	2,501,196,029	2,435,299,273	581,991,341	1,185,765,504
Total income	4,884,521	36,547,095	96,613,353	80,060,053	4,705,962	7,474,207
Total deductions	6,259,074	31,000,450	107,305,152	90,527,456	4,692,458	9,199,889
Ordinary business income (loss)	-1,374,553	5,546,645	-10,691,799	-10,467,403	13,504	-1,725,683
Portfolio income (loss) distributed directly to partners	14,075,901	2,284,550	9,836,148	8,424,310	786,713	4,365,068
Interest income	4,264,857	1,171,196	6,256,884	5,902,814	654,342	1,708,352
Dividend income	2,518,722	50,983	1,348,214	1,340,336	107,573	367,297
Royalties	714,703	412	1,296,638	277,321	* 22,216	45,967
Net short-term capital gain (loss)	706,178	157,830	-562,036	-562,225	-127,848	-11,378
Net long-term capital gain (loss)	5,871,441	904,130	1,496,448	1,466,063	130,430	2,254,830
Net rental real estate income (loss)	-157,431	-69,876	89,897	-140,496	-6,525,177	12,310,906
Other net rental income (loss)	27,753	* 193	361,333	462,327	314,981	107,228
Total net income (loss) [1]	5,994,051	6,699,553	-1,338,833	-2,625,101	-5,412,561	12,814,068
Item	Real estate and rental and leasing—continued				Professional, scientific, and technical services	Management of companies (holding companies)
	Real estate—continued			Rental and leasing services and lessors of nonfinancial intangible assets		
	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities			
	(21)	(22)	(23)	(24)	(25)	(26)
Number of LLCs	12,411	68,844	219,740	24,348	150,106	14,094
Number of partners	35,513	225,806	834,229	103,906	443,539	94,562
Total assets	26,005,104	92,448,919	549,088,405	65,896,756	98,631,153	343,921,524
Total income	767,198	2,055,293	65,057,393	16,553,301	170,540,593	20,847,280
Total deductions	849,599	2,361,888	73,423,622	16,777,696	151,524,450	21,532,570
Ordinary business income (loss)	-82,400	-306,595	-8,366,229	-224,396	19,016,142	-685,291
Portfolio income (loss) distributed directly to partners	80,887	1,151,662	2,039,980	1,411,839	4,268,764	26,450,879
Interest income	15,825	170,206	3,354,089	354,071	360,486	4,470,557
Dividend income	* 0	107,302	758,164	7,878	219,073	6,907,354
Royalties	0	* 184,509	24,628	1,019,317	250,631	983,203
Net short-term capital gain (loss)	1,590	* 80,965	-505,553	* 188	-7,164	29,766
Net long-term capital gain (loss)	* 63,473	608,680	-1,591,349	* 30,385	3,445,738	14,060,000
Net rental real estate income (loss)	619,770	738,703	-7,284,698	230,392	-228,946	-271,943
Other net rental income (loss)	* 3,011	-23,620	60,727	-100,994	43,457	10,794
Total net income (loss) [1]	556,205	870,505	-11,453,318	1,286,268	19,660,845	11,414,674

Footnotes at end of table.



# Partnership Returns, 2011

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Number of LLCs</b>	<b>42,558</b>	<b>7,903</b>	<b>55,998</b>	<b>47,263</b>	<b>89,340</b>	<b>51,030</b>	<b>* 2,360</b>
Number of partners	104,099	21,856	226,744	181,412	332,787	115,142	* 4,646
Total assets	48,103,616	2,398,472	99,111,620	61,028,295	164,905,166	17,271,046	* 7,069
Total income	71,764,933	4,071,777	152,263,675	35,142,227	119,269,240	22,359,374	* 82,057
Total deductions	69,262,256	3,696,972	133,459,620	37,503,294	124,287,149	21,790,404	* 79,216
Ordinary business income (loss)	2,502,677	374,805	18,804,056	-2,361,067	-5,017,909	568,970	* 2,842
Portfolio income (loss) distributed directly to partners	773,089	217,206	1,005,600	-1,631,709	584,267	353,489	* 0
Interest income	344,066	20,784	136,431	93,859	103,404	11,691	* 0
Dividend income	27,907	3,530	135,175	19,871	115,708	206	0
Royalties	1,868	* 12,577	3,424	266,862	118,092	0	0
Net short-term capital gain (loss)	35,528	* 430	7,776	-4,431	-297	* 181	* 0
Net long-term capital gain (loss)	363,720	* 179,885	722,794	-2,007,871	247,359	* 341,411	* 0
Net rental real estate income (loss)	7,200	* -1,609	20,873	-79,177	-120,258	* 3,622	0
Other net rental income (loss)	* 46,966	0	52,267	5,297	* 33,588	0	0
<b>Total net income (loss) [1]</b>	<b>2,930,683</b>	<b>410,087</b>	<b>19,152,226</b>	<b>-2,054,355</b>	<b>-4,767,375</b>	<b>584,490</b>	<b>* 2,842</b>

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss), and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at end of article text.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial group	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All industries</b>	<b>6,039,572,210</b>	<b>4,454,568,856</b>	<b>98,016,975</b>	<b>8,614,611</b>	<b>21,342,803</b>	<b>205,190,886</b>	<b>790,539,884</b>	<b>170,372,178</b>
Agriculture, forestry, fishing, and hunting	47,914,260	28,912,884	771,645	8,512,336	965,275	925,076	3,168,288	793,420
Mining	205,460,621	162,143,865	5,753,691	* 18,708	4,748,315	5,973,549	7,975,391	1,023,130
Utilities	196,955,464	189,661,508	1,901,562	0	1,009,830	971,541	1,925,366	322,092
Construction	202,112,799	191,670,186	895,815	* 5,769	270,926	6,064,270	1,076,278	346,628
Manufacturing	1,069,795,724	1,036,605,959	5,248,493	176	833,060	12,159,401	11,256,615	3,132,746
Wholesale trade	703,572,157	692,041,256	2,551,213	0	257,387	6,123,375	1,726,838	321,930
Retail trade	444,426,624	432,992,715	673,486	0	184,568	8,454,837	1,065,481	335,812
Transportation and warehousing	175,369,493	168,154,123	1,938,125	* 449	829,716	2,247,254	1,200,965	298,492
Information	322,617,171	292,325,567	10,115,078	0	593,074	8,210,094	8,776,672	4,437,317
Finance and insurance	1,188,223,042	196,303,981	36,583,615	* 12,557	5,526,898	96,635,514	648,880,259	137,466,048
Securities, commodity contracts, and other financial investments and related activities	1,014,602,778	148,099,847	32,809,367	* 12,557	5,145,700	87,187,229	554,022,084	117,179,918
Securities and commodity contracts and exchanges	120,582,571	58,151,721	1,133,997	* 888	241,828	38,839,380	9,123,799	4,844,808
Other financial investment activities	894,020,207	89,948,126	31,675,371	* 11,668	4,903,873	48,347,849	544,898,285	112,335,110
Funds, trusts, and other financial vehicles	114,956,430	4,510,973	2,444,761	0	104,613	2,162,674	90,176,289	17,308,783
Other finance and insurance	58,663,834	43,693,161	1,329,486	0	276,585	7,285,611	4,681,887	2,977,346
Real estate and rental and leasing	394,969,872	120,947,571	7,958,400	60,221	4,465,939	15,050,351	46,355,059	13,502,384
Real estate	354,813,888	91,609,195	7,698,317	60,221	2,599,057	12,514,990	44,040,109	12,926,701
Lessors of residential buildings and dwellings and cooperative housing	67,537,875	5,248,524	1,472,988	* 229	391,220	768,111	4,337,726	1,596,020
Lessors of nonresidential buildings (except miniwarehouses)	125,605,792	9,960,972	977,760	* 8,359	1,209,723	1,168,399	12,158,566	4,117,099
Lessors of miniwarehouses and self-storage units	3,359,050	754,574	* 19,487	0	* 126,204	28,242	124,393	30,777
Lessors of other real estate property	13,030,423	2,288,639	226,642	* 20,697	164,614	340,512	2,534,703	372,773
Other real estate activities	145,280,747	73,356,486	5,001,441	* 30,937	707,296	10,209,726	24,884,721	6,810,031
Rental and leasing services and lessors of nonfinancial intangible assets	40,155,984	29,338,375	260,082	0	1,866,881	2,535,361	2,314,950	575,683
Professional, scientific, and technical services	412,200,603	383,709,987	6,694,490	0	194,805	9,915,982	7,390,718	739,466
Management of companies (holding companies)	81,198,452	15,200,179	10,513,608	0	796,027	4,297,399	42,767,083	6,448,144
Administrative and support and waste management and remediation services	93,930,544	87,203,605	473,205	0	24,263	4,943,134	1,160,295	445,667
Educational services	5,187,872	4,601,924	* 82,138	0	* 16,367	64,009	281,850	27,179
Health care and social assistance	232,222,855	214,422,858	3,015,655	0	233,870	11,131,967	1,900,258	293,944
Arts, entertainment, and recreation	63,886,363	52,306,085	2,098,683	* 4,396	63,317	5,682,794	1,647,839	232,323
Accommodation and food services	168,921,830	159,285,009	594,167	0	202,200	3,088,697	1,320,688	192,927
Other services	30,524,406	25,997,535	* 153,908	0	126,966	3,251,642	663,941	12,532
Nature of business not allocable	* 82,057	* 82,057	0	0	0	0	0	0

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial group	Portfolio income—continued				Net gain from sales and exchanges of property (Section 1231)	Other income	Real estate rental net income	Other rental net income
	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All industries</b>	<b>120,294,486</b>	<b>24,121,426</b>	<b>65,059,168</b>	<b>410,692,627</b>	<b>123,851,902</b>	<b>227,615,296</b>	<b>102,623,517</b>	<b>7,207,481</b>
Agriculture, forestry, fishing, and hunting	435,506	653,532	9,691	1,276,140	3,650,779	206,986	589,861	211,131
Mining	284,361	4,045,855	63,442	2,558,603	14,589,258	4,023,240	122,145	112,460
Utilities	156,831	619	16,294	1,429,530	1,114,905	363,294	955	* 6,504
Construction	38,940	11,698	128,732	550,281	326,604	1,493,955	262,760	46,237
Manufacturing	4,872,018	2,125,424	40,642	1,085,786	2,017,816	1,135,789	59,946	478,469
Wholesale trade	571,115	28,934	4,456	800,403	399,851	368,124	49,156	54,958
Retail trade	373,844	19,910	9,202	326,712	333,345	369,774	299,526	52,891
Transportation and warehousing	288,939	* 9,032	* 2,280	602,223	673,716	195,099	77,784	52,262
Information	261,378	3,257,335	47,389	773,254	603,882	1,288,400	22,733	681,672
Finance and insurance	94,403,017	8,401,575	61,919,969	346,689,650	14,594,346	186,550,704	2,362,323	772,845
Securities, commodity contracts, and other financial investments and related activities	76,656,727	5,289,674	54,395,083	300,500,681	11,205,719	173,784,895	1,790,991	544,389
Securities and commodity contracts and exchanges	539,682	5,270	1,745,241	1,988,798	101,822	12,920,630	68,241	* 264
Other financial investment activities	76,117,046	5,284,404	52,649,842	298,511,884	11,103,896	160,864,264	1,722,750	544,125
Funds, trusts, and other financial vehicles	17,627,605	3,111,483	7,294,098	44,834,319	2,862,791	12,014,241	504,511	175,577
Other finance and insurance	118,685	* 419	230,788	1,354,649	525,836	751,568	66,821	* 52,879
Real estate and rental and leasing	5,730,854	2,542,599	1,972,727	22,606,495	77,798,117	20,805,866	97,325,077	4,203,272
Real estate	5,666,941	1,017,838	1,956,232	22,472,397	77,292,988	20,728,450	96,973,065	1,297,496
Lessors of residential buildings and dwellings and cooperative housing	239,074	153,249	447,384	1,901,999	30,079,186	4,086,879	20,818,604	334,409
Lessors of nonresidential buildings (except miniwarehouses)	2,206,264	64,612	663,844	5,106,747	32,980,047	3,958,472	62,902,345	281,151
Lessors of miniwarehouses and self-storage units	* 13,625	* 10,037	* 4,566	* 65,387	419,730	* 86	1,881,256	* 5,078
Lessors of other real estate property	204,711	552,701	87,616	1,316,901	2,317,409	253,942	4,554,148	329,116
Other real estate activities	3,003,267	237,238	752,823	14,081,362	11,496,616	12,429,070	6,816,711	347,743
Rental and leasing services and lessors of nonfinancial intangible assets	63,914	1,524,761	* 16,494	134,098	505,129	77,417	352,012	2,905,775
Professional, scientific, and technical services	368,557	981,199	139,106	5,162,389	1,747,855	2,327,899	100,228	118,639
Management of companies (holding companies)	11,920,676	1,382,120	622,546	22,393,598	1,735,939	5,011,369	680,679	196,168
Administrative and support and waste management and remediation services	60,820	* 117,794	* 37,901	498,113	16,643	33,411	28,940	* 47,049
Educational services	* 4,081	* 12,706	* 18,780	* 219,104	* 138,506	* 3,067	10	* 1
Health care and social assistance	232,788	3,424	9,300	1,360,801	1,098,187	228,897	73,958	117,204
Arts, entertainment, and recreation	74,206	322,064	9,137	1,010,109	950,382	968,947	151,365	12,556
Accommodation and food services	131,603	205,576	7,395	783,187	1,841,029	2,156,217	391,973	41,848
Other services	84,950	* 29	* 181	566,249	* 220,742	* 84,258	24,099	* 1,314
Nature of business not allocable	0	0	0	0	0	0	0	0

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2010–2011**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
2010	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>590,512</b>	<b>2,175,147</b>	<b>75,703,274</b>	<b>374,889</b>	<b>8,861,464</b>	<b>194,612,720</b>	<b>2,090,019</b>	<b>8,401,806</b>	<b>157,477,529</b>
Agriculture, forestry, fishing, and hunting	47,853	153,515	2,062,777	15,037	66,785	400,563	54,940	165,266	-1,107,274
Mining	13,006	303,526	209,602	6,990	600,177	15,127,263	20,967	429,151	13,563,881
Utilities	3,133	9,195	528,262	411	145,206	1,312,627	3,048	13,883	-2,756,062
Construction	31,839	72,936	2,593,627	9,472	39,554	-857,023	120,139	320,509	-2,684,452
Manufacturing	10,851	27,095	19,521,421	1,874	259,306	19,899,957	42,942	217,037	20,387,541
Wholesale trade	9,772	23,251	428,968	2,677	269,655	2,723,315	43,402	123,783	10,726,836
Retail trade	46,493	103,296	986,619	7,021	20,402	1,508,201	95,284	285,683	2,771,147
Transportation and warehousing	4,237	9,822	1,225,407	1,413	1,658,801	2,095,743	43,825	202,281	-473,239
Information	7,232	20,163	11,737,731	2,193	43,017	12,452,276	36,998	124,544	8,457,451
Finance and insurance	47,819	296,960	12,661,631	69,264	2,567,473	113,672,480	145,343	1,195,732	78,122,238
Securities, commodity contracts, and other financial investments and related activities	40,794	265,234	7,549,375	53,135	2,389,931	102,577,640	103,092	894,993	65,267,778
Securities and commodity contracts and exchanges	2,681	5,484	-22,136	1,449	610,190	2,218,383	2,887	15,345	3,064,750
Other financial investment activities	38,114	259,750	7,571,511	51,686	1,779,741	100,359,257	100,205	879,648	62,203,028
Funds, trusts, and other financial vehicles	3,423	20,241	4,191,892	13,586	160,343	10,099,264	21,619	195,966	7,873,797
Other finance and insurance	3,601	11,484	920,363	2,543	17,199	995,575	20,632	104,773	4,980,663
Real estate and rental and leasing	236,185	838,255	10,958,080	221,426	2,138,156	8,247,679	1,024,582	3,705,087	-12,333,811
Real estate	223,671	810,313	10,070,128	219,485	2,117,719	3,958,697	997,644	3,595,188	-13,833,005
Lessors of residential buildings and dwellings and cooperative housing	56,912	207,843	1,555,042	82,035	964,338	-7,184,113	292,708	963,966	-9,505,272
Lessors of nonresidential buildings (except miniwarehouses)	97,106	327,665	6,989,971	70,686	555,382	17,134,503	392,521	1,475,226	10,261,920
Lessors of miniwarehouses and self-storage units	7,458	17,653	109,817	1,242	40,681	475,522	7,798	22,590	239,614
Lessors of other real estate property	28,901	145,580	947,535	10,473	165,667	-125,206	55,852	183,171	-117,010
Other real estate activities	33,295	111,571	467,764	55,048	391,652	-6,342,009	248,764	950,235	-14,712,257
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	12,513	27,942	887,951	1,941	20,436	4,288,982	26,937	109,899	1,499,194
Professional, scientific, and technical services	38,982	90,279	5,742,447	6,192	39,615	5,735,630	147,728	435,671	16,703,869
Management of companies (holding companies)	152	1,491	973,629	8,836	751,258	6,909,303	15,477	118,541	14,156,987
Administrative and support and waste management and remediation services	24,955	53,456	446,022	2,903	8,384	1,153,776	47,714	115,856	2,669,523
Educational services	* 2,735	* 5,859	* 18,749	* 6	* 18	* 109,846	9,758	24,099	55,696
Health care and social assistance	10,839	33,044	4,201,933	5,293	67,066	4,008,754	48,017	209,509	17,221,984
Arts, entertainment, and recreation	7,802	26,061	714,610	4,803	115,119	-443,694	45,704	248,504	-2,353,744
Accommodation and food services	22,743	57,605	261,200	7,628	66,784	381,240	81,373	321,218	-5,435,920
Other services	23,877	49,324	286,980	1,448	4,688	174,785	58,024	133,552	-165,672
Nature of business not allocable	* 7	* 14	* 143,579	0	0	0	* 4,755	* 11,901	* -49,451

Footnotes at end of table.

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**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2010–2011—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2011</b>									
<b>All industries</b>	<b>585,887</b>	<b>1,891,451</b>	<b>73,251,373</b>	<b>394,093</b>	<b>10,062,205</b>	<b>188,440,351</b>	<b>2,111,059</b>	<b>8,702,727</b>	<b>149,564,685</b>
Agriculture, forestry, fishing, and hunting	45,240	121,794	4,147,047	15,397	72,893	17,505	54,118	168,089	-558,808
Mining	9,361	125,887	1,123,219	6,604	771,514	16,669,511	17,806	466,961	19,697,504
Utilities	604	2,131	237,200	561	101,025	708,473	2,131	10,148	-9,103,565
Construction	28,274	60,426	2,343,462	12,568	48,403	-1,640,934	111,562	283,061	-524,331
Manufacturing	14,250	35,867	12,901,207	2,408	385,908	22,536,097	41,901	245,321	15,302,366
Wholesale trade	11,744	29,996	878,846	3,110	344,742	3,118,926	50,837	144,582	10,832,529
Retail trade	48,725	113,261	1,078,547	6,834	223,910	1,961,500	98,740	293,774	3,043,031
Transportation and warehousing	2,833	9,858	976,582	2,629	2,201,414	2,412,956	32,658	180,929	-2,344,977
Information	7,645	23,243	12,114,551	2,413	54,871	11,767,965	33,033	133,080	-1,961,440
Finance and insurance	46,868	266,171	12,907,102	77,813	2,654,074	108,848,304	149,685	1,257,923	69,187,093
Securities, commodity contracts, and other financial investments and related activities	34,565	214,708	6,908,302	62,638	2,416,637	96,864,770	104,143	958,537	56,493,489
Securities and commodity contracts and exchanges	4,915	9,852	-443,063	1,740	503,935	1,583,273	3,178	17,928	47,011
Other financial investment activities	29,650	204,855	7,351,365	60,898	1,912,702	95,281,497	100,965	940,610	56,446,478
Funds, trusts, and other financial vehicles	5,626	30,866	5,334,760	12,994	171,884	10,312,167	20,720	195,944	5,994,051
Other finance and insurance	6,677	20,598	664,040	2,180	65,552	1,671,367	24,822	103,441	6,699,553
Real estate and rental and leasing	233,225	755,640	11,391,594	228,017	2,103,258	8,396,120	1,057,935	3,994,073	-1,338,833
Real estate	221,161	728,280	11,393,760	226,093	2,076,322	6,606,902	1,033,587	3,890,167	-2,625,101
Lessors of residential buildings and dwellings and cooperative housing	59,202	167,264	2,283,432	96,065	831,534	-8,656,258	326,144	1,284,781	-5,412,561
Lessors of nonresidential buildings (except miniwarehouses)	94,488	314,035	7,275,055	76,124	587,676	16,217,258	406,448	1,509,838	12,814,068
Lessors of miniwarehouses and self-storage units	3,639	8,303	183,424	2,567	23,805	655,444	12,411	35,513	556,205
Lessors of other real estate property	21,457	110,181	1,335,767	9,874	214,370	557,197	68,844	225,806	870,505
Other real estate activities	42,374	128,498	316,082	41,463	418,938	-2,166,739	219,740	834,229	-11,453,318
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	12,064	27,360	-2,166	1,924	26,936	1,789,218	24,348	103,906	1,286,268
Professional, scientific, and technical services	37,433	87,035	5,152,707	6,636	43,856	5,137,600	150,106	443,539	19,660,845
Management of companies (holding companies)	910	11,601	2,606,722	12,938	827,782	2,799,110	14,094	94,562	11,414,674
Administrative and support and waste management and remediation services	26,202	58,879	232,406	2,177	8,059	1,114,716	42,558	104,099	2,930,683
Educational services	* 3,178	* 7,510	* 15,536	* 11	* 33	* 72,465	7,903	21,856	410,087
Health care and social assistance	12,031	35,977	4,194,877	4,475	52,292	3,310,061	55,998	226,744	19,152,226
Arts, entertainment, and recreation	13,880	46,416	650,058	1,981	112,465	92,259	47,263	181,412	-2,054,355
Accommodation and food services	21,819	54,520	237,483	6,861	53,616	964,861	89,340	332,787	-4,767,375
Other services	21,666	45,240	62,226	659	2,093	152,857	51,030	115,142	584,490
Nature of business not allocable	0	0	0	0	0	0	* 2,360	* 4,646	* 2,842

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTES: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, "other" or "nonresponse" were not included in this table due to the small number of returns. For 2011 there were 147,578 "LLPs," 14,836 "foreign," 9,531 "other," and 31,726 "nonresponse."

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 9a. Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 2002–2011**

[All figures are estimates based on samples. Numbers of partnerships are in thousands]

Tax year	Total number of partnerships	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	2,242	514	266	239	138	483	463	47	31	2	1	40	18
2003	2,375	489	268	233	146	550	542	49	39	2	1	33	22
2004	2,547	474	251	245	158	632	638	53	36	3	1	35	21
2005	2,764	486	243	255	159	746	719	60	40	4	1	29	21
2006	2,947	465	253	264	169	793	837	67	42	4	3	30	20
2007	3,096	450	244	252	174	873	946	60	50	6	2	17	23
2008	3,146	413	257	241	171	869	1,029	68	54	7	4	11	22
2009	3,169	390	234	221	176	912	1,057	60	58	7	5	18	30
2010	3,248	339	251	209	166	980	1,110	82	60	8	5	16	22
2011	3,285	341	245	235	159	1,045	1,066	87	61	7	7	10	22

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

**Table 9b. Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2002–2011**

[All figures are estimates based on samples. Money amounts are in billions of dollars]

Tax year	Total net income (loss)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	270.7	96.9	18.6	146.8	54.3	135.9	87.3	31.3	2.7	13.9	3.2	15.0	3.0
2003	301.4	83.6	15.7	158.7	51.9	155.9	91.6	36.6	2.4	17.5	3.1	16.2	2.5
2004	384.7	91.4	14.9	177.2	57.6	205.4	101.1	44.4	2.6	30.9	2.9	17.0	2.3
2005	546.2	103.0	14.5	230.1	50.2	273.9	105.5	53.2	3.0	36.3	2.6	27.1	1.7
2006	666.7	105.6	17.7	272.3	50.7	331.7	126.4	59.2	4.4	59.8	2.7	42.5	2.4
2007	683.4	118.0	21.0	278.8	68.1	383.4	191.3	63.8	4.9	80.0	4.0	51.9	3.2
2008	458.2	105.8	25.3	276.8	98.5	359.9	305.2	64.5	8.0	80.6	25.6	41.7	8.5
2009	409.9	89.5	27.4	238.4	99.1	323.3	234.4	58.8	4.8	60.1	16.6	25.9	3.7
2010	593.7	94.4	18.7	272.5	77.9	359.3	201.8	65.2	5.2	87.2	3.8	25.8	3.2
2011	580.9	94.5	21.2	274.3	85.9	360.3	210.7	66.0	5.6	91.8	6.0	26.2	3.5

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 9c. Numbers of Partners, by Type of Entity and Profit Status, Tax Years 2002–2011**

[All figures are estimates based on samples. Numbers of partners are in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	58
2003	14,108	1,892	972	4,317	1,945	2,242	1,984	245	142	43	35	221	70
2004	15,557	1,803	879	4,539	2,485	2,620	2,330	288	145	53	50	287	78
2005	16,212	1,785	888	4,943	2,004	2,961	2,680	299	166	117	65	205	100
2006	16,728	1,723	943	5,054	1,685	3,157	3,205	350	138	110	71	231	61
2007	18,516	1,674	866	5,881	1,636	3,643	3,442	316	172	163	133	530	60
2008	19,300	1,706	917	4,997	2,058	3,671	3,853	333	205	392	145	854	169
2009	21,142	1,509	717	4,651	3,363	4,110	4,126	302	179	309	139	1,646	92
2010	22,428	1,400	775	5,730	3,132	4,394	4,008	357	185	292	327	1,749	80
2011	24,390	1,198	693	5,668	4,394	4,725	3,978	375	214	392	448	2,204	101

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.